

WILLIAMSON COUNTY GOVERNMENT

WILLIAMSON COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2015

TABLE OF CONTENTS

Independent Auditors' Report.	1 - 3
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>	4 - 47
Basic financial statements as of and for the year ended November 30, 2015:	
<i><u>Government-wide Financial Statements</u></i>	
Government-wide Statement of Net Position.	48
Government-wide Statement of Activities	49
Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position	50
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Government-wide Statement of Activities	51
<i><u>Fund Financial Statements</u></i>	
<i><u>Governmental Funds</u></i>	
Balance Sheet - Governmental Funds	52
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	53
<i><u>Fiduciary Funds</u></i>	
Statement of Net Position - Fiduciary Agency Funds.	54
Statement of Changes in Net Position - Fiduciary Agency Funds.	55
Notes to Basic Financial Statements.. . . .	56-129

NOTE 1 Summary of Significant Accounting Policies

- A. Financial Reporting Entity
- B. Component Unit
- C. Related Organizations
- D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements
- E. Budget Policy and Basis of Budgeting

TABLE OF CONTENTS (CONTINUED)

- 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 Position
- 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 Cash and Investments

- A. Investment Policies
- B. Deposits
- C. Investments

NOTE 3 Capital Assets

NOTE 4 Revolving Loan Fund

NOTE 5 Interfund Receivables and Payables

NOTE 6 Long-Term Debt

- A. Summary of Debt Transactions
- B. Future Debt Service Requirements

NOTE 7 Operating Lease

NOTE 8 Pension and Retirement Fund Contributions

NOTE 9 Employees' Insurance

NOTE 10 Federal and State Grants

NOTE 11 Contingencies and Contingent Liabilities

NOTE 12 Public Entity Risk Pools

NOTE 13 Interfund Transfers

NOTE 14 Deferred Compensation Plans

NOTE 15 Restricted Net Position

NOTE 16 Post-Employment Benefit Plans Other Than Pensions

TABLE OF CONTENTS (CONTINUED)

NOTE 17	Reserves
NOTE 18	Fiduciary Agency Funds – Village of Whiteash
NOTE 19	Prior Period Adjustments
NOTE 20	IMRF Funds Recovery

REQUIRED SUPPLEMENTARY INFORMATION

Illinois Municipal Retirement Fund - Schedule of Funding Progress	130
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) General Fund	131-137
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) Motor Fuel Tax Fund	138
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) General Fund Reserve	139
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) Highway ACH Clearing.	140
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) Sheriff's Fees	141
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) IMRF Fund.	142
Notes to Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - (Budget Basis) Major Funds	143
Regular IMRF Plan –Multi-year Schedule of Changes in Pension Liability and Related Ratios	144
Regular IMRF Plan –Multi-year Schedule of Contributions	145
SLEP IMRF Plan –Multi-year Schedule of Changes in Pension Liability and Related Ratios	146
SLEP IMRF Plan –Multi-year Schedule of Contributions	147
ECO Regular IMRF Plan –Multi-year Schedule of Changes in Pension Liability and Related Ratios	148
ECO IMRF Plan –Multi-year Schedule of Contributions	149

TABLE OF CONTENTS (CONTINUED)

OTHER SUPPLEMENTARY INFORMATION

Combining Statements and Individual Fund Schedules

Nonmajor Governmental Funds

Combining Balance Sheet - Nonmajor Governmental Funds 150

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds. 151

Special Revenue Funds

Combining Balance Sheet - Nonmajor Special Revenue Funds 152-162

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Special Revenue Funds 163-173

Capital Project Funds

Combining Balance Sheet - Nonmajor Capital Projects Funds 174

Combining Statement of Revenues, Expenditures, and Changes in Fund
Balances – Nonmajor Capital Projects Funds. 175

Debt Service Funds

Combining Balance Sheet - Nonmajor Debt Service Funds 176

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Debt Service Funds 177

Fiduciary Funds

Combining Statement of Net Position - Trust Funds 178-181

Combining Statement of Changes in Net Position - Trust Funds. 182-185

OTHER SUPPLEMENTARY INFORMATION

Assessed Valuations, Tax Rates, Tax Extensions and Collections for the Tax Levy
Years Ended November 30, 2015, 2014 and 2013 186

Legal Debt Margin 187

Listing of Individual Funds - Type and Primary Function - Governmental Major
Funds 188

TABLE OF CONTENTS (CONCLUDED)

Listing of Individual Funds - Type and Primary Function - Governmental Nonmajor Special Revenue Funds	189-194
Listing of Individual Funds - Type and Primary Function - Governmental Nonmajor Capital Projects Funds	195
Listing of Individual Funds - Type and Primary Function - Governmental Nonmajor Debt Service Funds	196
Listing of Individual Funds - Type and Primary Function - Fiduciary Trust Funds.	197-198



Hudgens & Meyer LLC

CERTIFIED PUBLIC ACCOUNTANTS

1800 W. Boulevard

Marion, IL 62959

(618) 993-5553

Fax: (618) 993-3394

hudgensmeyer.com

May 16, 2017

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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 Government, Illinois as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion

We did not audit Williamson County's Marriage and Civil Union Fund because we were denied access to all records by the Judicial Branch. Therefore, we were not able to conclude that the financial statements as a whole are free from material misstatement due to the inability to obtain sufficient appropriate audit evidence.

Opinions

In our opinion, except for the effects of the matters discussed in the Basis for Qualified Opinion paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the of the governmental activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information Williamson County Government, Illinois, as of November 30, 2015 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

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

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such

information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 16, 2017, on our consideration of the Williamson County Government, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Williamson County Government, Illinois' internal control over financial reporting and compliance.

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

Respectfully submitted,


HUDGENS & MEYER, LLC
Certified Public Accountants



May 16, 2017

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, 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, 2015, and the related notes to the financial statements, which collectively comprise Williamson County Government, Illinois' basic financial statements and have issued our report thereon dated May 16, 2017.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described below as findings 2015-1 to 2015-12 to be material weaknesses.

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. We consider the deficiencies described below as findings 2015-13 to 2015-22 to be significant deficiencies.

2015 MATERIAL WEAKNESSES:

Narrative

The material weaknesses section of this report describes the weaknesses in the County's internal controls that require management's corrective action. The material weaknesses that are repeat findings from prior years' audits are indicated below. The audit of the financial statements as of November 30, 2015 also identified additional material weaknesses in the County's internal controls.

The former Circuit Clerk, who was in Office as of November 30, 2014, retired as of September 28, 2015. Accordingly, the Williamson County Board requested an exit audit in accordance with 55 ILCS 5/6-31005, *Funds Managed by County Officials*. While the exit audit will be issued in a separate report, in order to achieve full disclosure and for the ease of the reader, the findings from the exit audit process are also included below. The exit audit extended the auditing procedures to include all activity through September 28, 2015.

Subsequent to the retirement of the former Circuit Clerk, a new Circuit Clerk was appointed on September 28, 2015. All of the findings and recommendations resulting from the audit of the financial statements as of November 30, 2015 were presented to the new Circuit Clerk as the auditing procedures were completed and recommendations were formed. Also, a new State's Attorney was appointed in September 8, 2014 after the former State's Attorney retired. All of the findings and recommendations resulting from the audit of the financial statements as of November 30, 2015 were presented to the new State's Attorney as the auditing procedures were completed and recommendations were formed.

Delay in Issuance

The Williamson County Circuit Clerk's Office was issued internal control recommendations in multiple prior years' audits that had not been addressed or implemented. The Circuit Clerk's Office became aware of a material fraud, embezzlement, and collusion scheme by three of its employees in August of 2013. Therefore, issuance of the November 30, 2015 audit report was delayed until:

- 1) A responsible party was identified for each audit recommendation;
- 2) Substantial completion of the audit recommendations had been achieved; and
- 3) An implementation date was established for any remaining audit recommendations that were not fully implemented as of the date of this report.

The 2015 material weakness listed below occurred both pre 2013 fraud discovery and through the date of the extended audit procedures of September 28, 2015. The current Circuit Clerk, State's Attorney, and Sheriff were instrumental in understanding the material weaknesses in internal controls and assisting staff in implementing the auditing recommendations and corrective actions to date. The current Circuit Clerk, State's Attorney, and Sheriff have committed to implementing all of the remaining audit recommendations by the implementation dates noted in this report.

The issuance of the Auditor's Report for the year ended November 30, 2015 was also delayed pending the reporting guidance from the Illinois Comptroller's Office regarding the appropriate presentation of assets, liabilities, income and expense for the former Village of Whiteash, Illinois. Note 18 to the financial statements contains more specific details on the financial statement presentation for the former Village of Whiteash, Illinois. Official guidance was received from a representative of the accounting firm of Crowe Horwath LLP on May 12, 2017.

Management Responses

The Circuit Clerk, State's Attorney, and Sheriff all provided both written and verbal responses to the audit recommendations. The implemented verbal and written responses and corrective actions were implemented by the new Circuit Clerk appointed September 28, 2015, the new State's Attorney and the Sheriff. The verbal and written responses are reported below.

2015-1 Outstanding Checks (Repeat Finding)

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:

We noted (499) outstanding checks on the November 30, 2015 bank reconciliation that were greater than six months old. The (499) checks were issued between January 3, 2008 and May 31, 2015. The total of the outstanding checks greater than six months old as of November 30, 2015 was \$62,756.

Cause:

There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. As a result, there is a lack of internal monitoring and written procedures for the proper disposition and follow up of outstanding checks as of November 30, 2015.

Effect or potential effect:

Uncleared checks result in funds remaining in the bank account that without further follow-up will remain uncleared. The resulting cumulative balance of uncleared checks in the bank account are susceptible to misappropriation.

Recommendation:

Outstanding checks should be reviewed on a monthly basis and uncleared checks should have follow-up action taken. Any checks that cannot be successfully cleared should be reviewed for transfer to the Williamson County Treasurer for further transfer to the State of Illinois Unclaimed Property Division.

The Circuit Clerk should update the County Board, in writing, when the implementation of the audit recommendation is completed.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301 ext. 1230. As of the date of this report, the written policy and procedure changes to respond to the identified weakness are in the development and/or step-by-step implementation stage. Any new procedures that I, as Circuit Clerk, have identified that will detect, prevent or mitigate the identified weakness have either been or will be tested for efficiency and efficacy. The Office utilizes software for most processes. From time to time, software limitations may not allow for implementation of a procedure change as initially written. If the results of any tests of new procedures do not assist in detecting, preventing or mitigating the identified weakness in an effective and efficient manner, a modified procedure will be identified and implemented. In order to allow for the testing phases and implementation phase of effective and efficient policies and procedures, the projected implementation date for all finalized policies and procedures is November 30, 2017.

Circuit Clerk's Response

This audit recommendation is being addressed. I have implemented a procedure, based on statutory requirements, for the monthly review of the outstanding checks and proper disposition of said checks. I generate a monthly report of the outstanding checks. The new bookkeeper/ project manager reviews the old outstanding checks. Then I perform a final review of the old outstanding checks. We are both reviewing the records of each outstanding check in order to determine the proper disposition of each outstanding check.

2015-2 Circuit Clerk's Daily Deposit

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:

We compared a sample of deposit tickets for the form of payment and compared the deposit tickets to the daily voucher report. The daily voucher report contains a form of payment report that indicates cash, company check, personal check, and money orders received for the day.

For a selection of the deposit tickets tested, we noted that the cash received per the daily voucher form of payment report did not match the cash deposited for the day per the corresponding deposit ticket. We requested the deposit detail for the non-matching days directly from the bank and upon further review, it was noted that the employees were not correctly selecting the correct form of payment when applying payments for fees and fines.

Cause:

There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. As a result, there is a lack of internal monitoring and written procedures for the recording of fines and fees by payment type as of November 30, 2015

Effect or potential effect:

If the daily voucher reports, which include a payment by type report, cannot be relied upon for accuracy, the risk of abuse and misappropriation of cash receipts is increased.

Recommendation:

It is recommended that Circuit Clerk develop and implement a policy directing the employees to select the correct form of payment when recording the payment of fines and fees. The Circuit Clerk should then utilize the form of payment report from the daily vouchers and reconcile the cash and checks deposited to the totals on the physical daily deposit ticket.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301 ext. 1230. This audit recommendation is completely implemented.

Circuit Clerk's Response

This audit recommendation has been addressed. I have instructed each staff member that they are to utilize the proper form of payment for data entry when entering receipts. The new process of daily checkout that I have implemented since taking office also includes verifying the amount of each type of payment before the deposit is taken to the bank. I have also assigned the review of the daily voucher report as compared to the daily deposit ticket to the new bookkeeper to reconcile the cash and checks deposited. If there are any items

incorrectly labeled as the wrong form of payment those items are immediately changed before check out is completed. Additionally, I randomly perform an internal audit to personally reconcile the daily voucher report to the daily deposit ticket to confirm the accuracy.

2015-3 Lack of Uniform Practices and Fine and Fee Applications (Lack of Training is a Repeat Finding)

Criteria:

Generally Accepted Accounting Principles, Government Auditing Standards, and Illinois Compiled Statutes regarding assessment of fines and fees.

Conditions:

Traffic Division - Upon inquiry, observation, walkthroughs, and reviews of samples of traffic case files in the Circuit Clerk's Traffic Department, the following conditions were noted:

- Staff members do not have uniform practices in place for the assessment and application of fines and fees.
- Overrides of the system when applying payments for fines and fees are often performed.
- Whiteout appears to be applied to files, which appear to be modifying payment dates.
- Inquiries of multiple employees in the Circuit Clerk's Traffic Department, indicated that the traffic staff did not feel adequately trained to perform their duties.

Civil Division - Upon inquiry, observation, walkthroughs, and reviews of samples of civil case files in the Circuit Clerk's Civil Department, the following conditions were noted:

- Staff members do not have uniform practices for entering docket entries.
- Inconsistent practices applied for filing receipts in the case files.
- Date variances existed between the docket sheet dates and computer dates for fees received.

Cause:

There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. Staff training and retraining for software modernizations or revisions have not been historical practices for the Office.

Effect or potential effect:

Lack of training for staff members can lead to unnecessary and/or undetected errors. Lack of uniform application by staff of standardized policies and procedures also increases the risk that fraud or abuse may occur.

Recommendations:

The Circuit Clerk should review the Traffic Department for consideration of proper staffing and supervision. The Circuit Clerk should also review the current practices utilized by staff for applying fines and fees and compare those practices to the current law.

It is also recommended that the Circuit Clerk develop and implement written policies and procedures to instruct all staff regarding their required duties, which should be inclusive of case file management. The Circuit Clerk should review any outside training classes, manuals, or other materials that would assist staff in the uniform application of assessments of fines and fees. The Circuit Clerk should update the County Board, in writing, when the implementation of the audit recommendation is completed.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301 ext. 1230. As of the date of this report, the written policy and procedure changes to respond to the identified weakness are in the development and/or step-by-step implementation stage. Any new procedures that I, as Circuit Clerk, have identified that will detect, prevent or mitigate the identified weakness have either been or will be tested for efficiency and efficacy. The Office utilizes software for most processes. From time to time, software limitations may not allow for implementation of a procedure change as initially written. If the results of any tests of new procedures do not assist in detecting, preventing or mitigating the identified weakness in an effective and efficient manner, a modified procedure will be identified and implemented. In order to allow for the testing phases and implementation phase of effective and efficient policies and procedures, the projected implementation date for all finalized policies and procedures is November 30, 2017.

Circuit Clerk's Response:

This audit recommendation is being addressed. I am reviewing the current practices utilized by staff for applying fines and fees and comparing those practices to the current law. I am in the process of developing and implementing policies and procedures to instruct staff regarding their required duties. Additionally, I have implemented department policies in the Traffic Department where all the employees are in the process of being trained to perform each other's duties instead of each employee only being responsible for their specific job. This cross training now allows work to still be completed when a clerk is sick or on vacation. I also have instituted the procedure of all of the employees in the Traffic Department to go into Court on a rotating basis to assist the Judge on Tuesday and Wednesdays instead of just one employee going in on every Tuesday and Wednesday in Traffic Court. Additionally, the Traffic Department clerks are being trained to provide in court notices in order to reduce the cost of postage. Furthermore, as files and documents come back from the Judge for the Traffic Department those files and documents are randomly distributed among all of the employees instead of going to one specific employee. I have contacted other Illinois counties of Williamson's size or larger to inquire about the structural set up and I am in the process of reviewing the structural set up in the Office. I have contacted Goodin Associates Ltd. concerning training sessions for the traffic department. The employees have received verbal instruction to no longer use white out in case files, mistakes are to be marked through and initialed. I have also set up a workstation for myself in the Traffic Department and I am present in the Traffic Department on a regular basis.

I am also reviewing the policies and procedures of the Civil Department in the office. I have implemented checks and balances and segregation of duties in the Civil Department. I have instituted a procedure for the transfer of signed and issued warrants to the Sheriff's Department Dispatch Division. I will further develop and implement policies and procedures that allow for consistence practices regardless of case type.

Although preliminary policy changes are already in effect it is estimated that the complete review, design, and implementation of written policies and procedures to instruct traffic staff of uniform practices and procedures will take another 12 – 15 months to complete. As part of my process, I will consult with each traffic department staff member in order to determine which training classes, manuals, and/or other materials that would assist each staff member in achieving the uniform application of assessments of fines and fees. After assessing each traffic staff member individually, all staff will also receive uniform training and instruction.

Currently, the projected implementation date for full implementation is November 30, 2017. If additional implementation time is necessary, the County Board will be contacted.

2015-4 Internal Control Design of Office and Segregation of Duties (Repeat Finding)

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:

As of November 30, 2015, the internal control design and segregation of duties of the Department does not appear adequate for the size and volume of transactions that the Circuit Clerk's Office process on a daily and annual basis and this appears to contribute to the errors discovered during the audit process. An ineffective internal control design can allow for unmitigated and undetected fraud and abuse by employees.

The internal control design and segregation of duties of the Department consist of the following:

- 1) An elected official – The Circuit Clerk.
- 2) An Office Supervisor who has the same computer user rights as the Circuit Clerk. The Office Supervisor will assist all staff with daily problems that occur and resolve problems and disputes from all outside individuals calling the Office.
- 3) Staff members that are assigned to specific case types. The staff members do not rotate or interact on case types other than the assigned case types. The case type assignments appear to be assigned on a perpetual basis for an employee's entire career.

The internal control system in the Circuit Clerk's Office as of November 30, 2015 contributed to the extent and perpetual nature of the fraud discovered in 2013. The lack of rotation of job duties and work assignments in the Circuit Clerk's Office results in a very low probability that another employee would review the case files or work of another employee. Therefore, the possibility of detection, mitigation, and prevention of fraud and abuse by employees is greatly reduced.

We also examined segregation of duties regarding cash receipts and disbursements functions and found that there were limited segregation of duties over cash receipts and disbursements, recording of transactions, and reconciliation of the bank accounts.

Cause:

There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. As a result, the internal control structure had not been reviewed in order to improve the segregation of duties and internal controls. There is also was a lack of segregation of duties in the bookkeeping and financial reporting processes noted in the 2013 and prior audits.

Effect or potential effect:

Failure to redesign the internal control design and properly segregate duties may allow for future fraudulent acts by employees to go undetected. Failure to implement a proper system of internal controls, proper segregation, and rotation of duties, the possibility of mishandling or misappropriating cash and receipts is increased.

Failure to implement proper segregation of duties increases the possibility of mishandling or misappropriating cash and receipts.

Recommendations:

The Circuit Clerk should review the internal control design and structure of the Office and implement processes and procedures that are appropriate for its size and volume of transactions received daily and annually.

A key component in an effective internal control environment is the introduction of the element of unpredictability in which office staff member or members will be handling financial transactions, cash, case files, and other office documents. In order to gain an understanding of other effective internal control structures, it is recommended that the Williamson County Circuit Clerk make inquiries of other Circuit Clerk's from Illinois Counties of comparable or slightly larger populations in order to study other systems of internal controls that could be effective for the size and volume of cases and funds that the Williamson County Circuit Clerk's Office processes daily and annually. The Circuit Clerk should also consider other sources of information that will provide relevant guidance for designing an effective internal control structure that is suitably designed for Williamson County's size and volume of transactions and cases. An adequately designed internal control system should assist in detecting, mitigating, and preventing future fraud and abuse by employees.

The Circuit Clerk should update the County Board, in writing, when the implementation of the audit recommendation is completed.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301 ext. 1230. As of the date of this report, the written policy and procedure changes to respond to the identified weakness are in the development and/or step-by-step implementation stage. Any new procedures that I, as Circuit Clerk, have identified that will detect, prevent or mitigate the identified weakness have either been or will be tested for efficiency and efficacy. The Office utilizes software for most processes. From time to time, software limitations may not allow for implementation of a procedure change as initially written. If the results of any tests of new procedures do not assist in detecting, preventing or mitigating the identified weakness in an effective and efficient manner, a modified procedure will be identified and implemented. In order to allow for the testing phases and implementation phase of effective and efficient policies and procedures, the projected implementation date for all finalized policies and procedures is November 30, 2017.

Circuit Clerk's Response:

This audit recommendation is being addressed. I have reviewed and am currently revising the internal control design and structure of the Circuit Clerk's Office to determine how to best improve the internal controls in the Office. If funding or line items need reviewed as part of this process, I will consult any and all changes with the County Board.

Several steps of my initial plan have already been put into effect. I have added the position of a bookkeeper/project manager, keeping that position's duties separate from handling incoming finances. This allows for an important feature of segregation of duties. I have instituted a checks and balance procedure of having all outgoing checks to require two signatures from two clerks or my signature. I have randomly reviewed case files to confirm accuracy and implementation of office procedures. I have also updated the user rights within our computer program, adding new restrictions and limitations to the supervisor position. I have also implemented procedures for the bonds to be received in a lockbox and employees are designated on a random basis to input the bonds into the system. Additionally, I have implemented department policies in the Traffic Department where all the employees are in the process of being trained to perform each other's duties instead of each employee only being responsible for their specific job. This cross training now allows work to still be completed when a clerk is sick or on vacation. I also have instituted the procedure of all of the

employees in the Traffic Department to go into Court on a rotating basis to assist the Judge on Tuesday and Wednesdays instead of just one employee going in on every Tuesday and Wednesday in Traffic Court. Additionally, the Traffic Department clerks are being trained to provide in court notices in order to reduce the cost of postage. Furthermore, as files and documents come back from the Judge for the Traffic Department those files and documents are randomly distributed among all of the employees instead of going to one specific employee. I have contacted other Illinois counties of Williamson's size or larger to inquire about the structural set up and I am in the process of reviewing the structural set up in the Office. I will update the County Board as steps of my plan are finalized and executed in the Department.

2015-5 Outstanding Bonds in the Circuit Clerk's Office (Repeat Finding)

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Conditions:

We reviewed the Circuit Clerk's Outstanding Bond Report as of November 30, 2015. We found 275 outstanding bonds dating back to 1986 that had the case closure date listed on the Outstanding Bond Report or appeared to be dated based upon the year in which the case was opened. The total dollar amount of Outstanding Bond for the 275 cases that had the case closure date listed on the Outstanding Bond Report or appeared to be dated based upon the year in which the case was opened totaled \$152,205.75. The detail list of the 275 bonds outstanding was provided to the Circuit Clerk for further review.

The review of the Outstanding Bond Report as of November 30, 2015 showed 49 cases dating between 1985 and 1987 that were still listed on the Outstanding Bond Report. The amount of bonds outstanding for each of these cases was \$0. It is unclear why these cases are still being reported on the Outstanding Bond Report.

Cause:

There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. As a result, there is a lack of internal monitoring and written procedures for the review of the monthly outstanding bond report and the subsequent reclassification and/or disposition of bonds as of November 30, 2015.

Effect or potential effect:

Lack of internal monitoring for any funds maintained, including outstanding bonds, can result in misappropriation of funds. Retaining outstanding bonds that have disposition orders can allow for future abuse and fraud by employees. Also, the lack of review of the outstanding bond report and failure to reclassify and distribute bonds results in an unnecessary delay of the distribution of fines and fees to agencies and other governmental entities.

Recommendation:

It is recommended that the Circuit Clerk develop and implement written policies and procedures for all outstanding bonds to ensure that all bonds are reclassified or refunded in a timely manner and in accordance with case disposition orders. The Circuit Clerk should review the monthly outstanding bond report as part of the process.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301 ext. 1230. As of the date of this report, the written policy and procedure changes to respond to the identified weakness are in the development and/or step-by-step implementation stage. Any new procedures that I, as Circuit Clerk, have identified that will detect, prevent or mitigate the

identified weakness have either been or will be tested for efficiency and efficacy. The Office utilizes software for most processes. From time to time, software limitations may not allow for implementation of a procedure change as initially written. If the results of any tests of new procedures do not assist in detecting, preventing or mitigating the identified weakness in an effective and efficient manner, a modified procedure will be identified and implemented. In order to allow for the testing phases and implementation phase of effective and efficient policies and procedures, the projected implementation date for all finalized policies and procedures is November 30, 2017.

Circuit Clerk's Response:

This audit recommendation is being addressed. I am reviewing the outstanding bond report to determine the disposition of each outstanding bond. On an ongoing basis I have assigned the duty of reviewing the outstanding bond report to the new bookkeeper/project manager and then I will perform a final review of the information accumulated. As part of the process, we are reviewing each individual bond that has remained on the outstanding bond report that appears to either have a case disposition date or appears dated based on the date received. There has been an accumulation, back to 1985, of outstanding bonds that the Clerk's Office has received and that needs to be reclassified and distributed to other agencies and entities. This process of reviewing older case files is expected to be completed by November 30, 2017.

In addition, the new bookkeeper/project manager and I will be reviewing the outstanding bond list on a monthly basis to ensure the timely reclassification and distribution of the money to other governmental agencies and entities.

In addition, the new bookkeeper and I will be reviewing and the outstanding bond list on a monthly basis to ensure the timely reclassification and distribution of the money to other agencies and entities.

2015-6 Bonds in Sheriff's Department (Repeat Finding)

Criteria:

Generally Accepted Accounting Principles, Government Auditing Standards, 725 ILCS 5/110-7, 725 ILCS 5/110-8, 725 ILCS 5/110-9, and ILCS S.Ct. Rule 553.

Conditions:

The internal controls over the transfers of bonds, tickets, and police reports between the Sheriff's Department, Circuit Clerk's Office and State's Attorney's Office are not adequately designed to provide assurance that such information is effectively or efficiently transferred between the three departments. Therefore, due to the conditions listed below, recommendations were made to the Sheriff's Department, Circuit Clerk's Office and State's Attorney's Office as detailed below.

The Sheriff's Department maintains a manual detailed ledger of bonds received that is referred to as "The Bond Book." The intended purpose of the Bond Book is to record the receipt and subsequent disbursement or transfer of bonds for what are classified as misdemeanor type offenses. In some cases that are under review by the State's Attorney's Office, a case may not be opened immediately. Therefore, a former Circuit Clerk determined that the Circuit Clerk's Office would not accept bond money without an active case number. Since there is a time period for the State's Attorney's Office's consideration of misdemeanor type charges and the Circuit Clerk's Office was not agreeing to receive bond money without an active case number, the Sheriff's Department holds the misdemeanor bonds received in a bank account that it maintains. If charges are filed by the State's Attorney's Office, the bond is to be transferred from the Sheriff's Department to the Circuit Clerk's Office into the newly created case file. If an election not to prosecute is filed by the State's Attorney's Office and provided to the Sheriff's Department, the bond is to be returned to the individual posting the bond. Upon review of the Sheriff's Department's Bond Book, it was determined that the bond

types listed in the manual ledger did consist of bonds for misdemeanors type offenses. It was also noted that the Bond Book contained bonds received for felony type offenses and DUI offenses. Felony and DUI bonds are supposed to be transferred directly to the Circuit Clerk's Office since a case file is opened immediately on these types of offenses. At the time of inspection, the sum of the outstanding bonds being maintained in the Sheriff's Department and listed in the Sheriff's Department's Bond Book totaled \$120,565 and consisted of (707) individual bonds.

The (707) bonds found on file in the Sheriff's Office were received between May 6, 2008 and the date of the extended audit procedures, September 28, 2015.

Our tests of the (707) individual bonds listed in the Sheriff's Department's Bond Book as compared to court records in the Circuit Clerk's Office indicated the following:

- 1)* (315) of the (707) bonds, or 45%, totaling \$61,220, had established case files in the Circuit Clerk's Office. Upon further review, it was noted that of the (315) opened cases, (168) cases had been fully adjudicated and (147) cases were still pending final disposition. A complete listing of the (315) bonds, with all available details, has been provided to the State's Attorney's Office, Circuit Clerk's Office, and County Board. As of the date of this report, the \$61,220 of bonds has been transferred to the Circuit Clerk's Office and accurately recorded in the individual case files that were previously opened. For an interim time period, the bonds are classified as outstanding bonds and will be properly distributed in accordance with the disposition orders as stated in each case file. The Circuit Clerk is also reviewing the case files for any other outstanding fines and fees on any other cases for the defendants prior to refunding any of the bond money to any individuals.
- 2)* (282) of the (707) bonds, or 40%, totaling \$44,655, did not appear to have case files opened in the Circuit Clerk's Office for the offenses listed on the individual bond sheets. Upon further review of the (282) bonds, it was determined that:
 - a)* (35) of the (282) bonds, totaling \$5,735, had opened case files in the Circuit Clerk's Office; however the charges filed by the State's Attorney's Office did not match the offenses for which the individual was arrested. The charges filed by the State's Attorney's Office varied from the original offense on the physical ticket or police report because the State's Attorney's Office found other charges to be more appropriate under the circumstances. There does not appear an effective method in place for communicating between the State's Attorney's Office, Sheriff's Department, and Circuit Clerk's Office regarding the elevation or reduction in charges from the originally listed offense so that the bond can be applied to the opened case file.
 - b)* (64) of the (282) bonds, totaling \$8,445, had elections not to prosecute on file in the State's Attorney's Office. The Sheriff's Department was not aware of the elections not to prosecute and therefore, the bonds were not refunded or forwarded to the Circuit Clerk's Office to be applied to other outstanding fines and fees. There is not an effective method in place for communicating between the State's Attorney's Office, Sheriff's Department, and Circuit Clerk's Office regarding elections not to prosecute.
 - c)* No further records for (142) of the (282) bonds for non-traffic offenses, totaling \$24,670 of bond, were located. For (47) of the (142) remaining criminal bonds, it was noted that the individual was also arrested on the same date for a traffic-related offense. Upon inquiry and walkthroughs, it appears that the following process is in place for traffic and non-traffic bond, traffic and non-

traffic tickets, and combined police reports for individuals who are arrested for a traffic offense and a non-traffic offense on the same day:

- i.* The posting of two bonds for release from jail is required – one for the traffic offense and one for the non-traffic offense.
- ii.* In some instances, the policing agencies delivered the combined traffic and non-traffic report to the Traffic Department in the State’s Attorney’s Office and in other instances the policing agencies were delivering the combined traffic and non-traffic report to the Administrative Assistant in the States Attorney’s Office.
- iii.* The policing agencies deliver the physical tickets issued for the traffic and non-traffic offenses to the State’s Attorney’s Office. The tickets issued for the traffic offenses are delivered to the Traffic Department of the State’s Attorney’s Office and the tickets issued for the non-traffic offenses are delivered to the Administrative Assistant in the State’s Attorney’s Office.
- iv.* There is no matching of the non-traffic tickets and non-traffic or combined traffic and non-traffic reports in the State’s Attorney’s Office.
- v.* The Administrative Assistant in the State’s Attorney’s Office delivers the non-traffic tickets to the respective attorney assigned to the case type or the tickets would be placed in interdepartmental mail boxes for the Assistant States Attorneys if the tickets were delivered to the front office of the States Attorney’s Office by the local law enforcement agencies. The criminal attorneys receiving the non-traffic tickets do not review the non-traffic tickets received. Instead they review police reports received and file cases based upon information in the police reports. This process was referred to as filing an information only.
- vi.* When receiving a combined traffic and non-traffic police report, the Traffic Department in the State’s Attorney’s Office reviews the traffic portion of the reports only and matches up the traffic tickets received with traffic section of the reports. The Traffic Department in the State’s Attorney’s Office does not review the non-traffic charges that were listed in a combined traffic and non-traffic report.
- vii.* The State’s Attorney’s Office reported that the approximately 50% of the criminal assistant states attorneys dispose of the non-traffic tickets received since they are not utilized as part of the filing process.
- viii.* Upon inquiry, there was an assumption made by the Administrative Assistant in the State’s Attorney’s Office that the Traffic Department in the State’s Attorney’s Office was reviewing all charges listed in the combined traffic and non-traffic report.
- ix.* Therefore, the non-traffic charges for these bonds were never reviewed by the State’s Attorney’s Office. Accordingly, neither a case file was opened nor was an election not to prosecute completed and filed and the criminal bond remained on file with the Sheriff’s Department without follow up action.

- x. It appears that the bonds posted for the traffic related offenses in these (47) examples were transferred to the Circuit Clerk's Office. Only the criminal bond remained in the Sheriff's Office.
- xi. (95) of the (142) bonds did not appear to have neither a case filed nor an election not to prosecute and it is unknown as to why there are no further records regarding these offenses. The bond for these (95) non-traffic offenses also remained on file with the Sheriff's Department. Tests of samples of bonds received in the Sheriff's Office subsequent to November 30, 2015 also showed similar results of criminal bond remaining in the Sheriff's Office with neither a case being opened nor an election not to prosecute being filed by the State's Attorney's Office. The State's Attorney's Office has been provided all of the current year and subsequent year's lists of criminal bond received where bond was posted, and there is neither a case file nor an election not to prosecute filed.

It should be noted that the Crime Tracker software program that is utilized by the State's Attorney's Office for tracking criminal police reports filed, does not appear to have the functionality necessary to generate reports and data for all information that has been entered into the program. Therefore, for all or a portion of the data for the (142) bonds and offenses, if police reports were received, may have been entered into the Crime Tracker software program, but may not be retrievable by the State's Attorney's Office. More specifically, if there is a typo or misspelling in a name during data input into the Crime Tracker software program by the Administrative Assistant in the State's Attorney's Office, the specific typo or misspelling will have to be re-performed exactly in order to find the data.

Upon further inquiry, physical copies of the police reports for the (95) criminal bonds were not located in the State's Attorney's Office.

- d) (41) of the (282) bonds, totaling \$5,805, were still pending review by the State's Attorney's Office.

A complete listing of the (282) bonds, with all available details, has been provided to the State's Attorney's Office, Circuit Clerk's Office, and County Board. As of the date of this report, the \$44,655 of bonds has been transferred to the Circuit Clerk's Office and accurately recorded in individual nonstandard case files for each individual posting bond or in the corresponding case file if a case file was located during the process. For an interim time period, the bonds are being classified as outstanding bonds. The Circuit Clerk is reviewing court records for any other outstanding fines and fees on any other cases prior to refunding any of the bond money.

- 3) (85) of the (707) bonds, or 12%, did not have opened cases in the Circuit Clerk's Office; however, the Sheriff's Department was in possession of the physical traffic and non-traffic tickets that should have been submitted to the Circuit Clerk for filing. The total of the bond that was posted with the (85) traffic and non-traffic tickets was \$9,830.

During the audit process, it was noted that there were two locations in the Sheriff's Department that were receiving tickets from multiple law enforcement agencies for subsequent transfer to the Circuit Clerk's Office. Having two different locations for ticket drop off appears to have contributed to the confusion and delay in transferring the tickets to the Circuit Clerk's Office. Also, traffic and non-

traffic tickets are required to be delivered to the Circuit Clerk's Office within 48 hours of the ticket's issuance and the Sheriff's Department staff member handling the tickets was not aware of the 48 hour filing requirement. A complete listing of the (85) bonds with all available details has been provided to the State's Attorney's Office, Circuit Clerk's Office, and County Board. As of the date of this report, the \$9,830 of bonds has been transferred to the Circuit Clerk's Office where case files were opened and were subsequently dismissed for lack of timely filing.

- 4) (25) of the (707), bonds, or 3%, were listed as outstanding on the Sheriff's Department's ledger, however, upon further review, the bonds had already been transferred to the Circuit Clerk's Office into active case files. The manual ledger needed to be updated for the date of these bond transfers. The total of the bond transferred on these (25) cases totaled \$4,860. A complete listing of the (25) bonds with all available details has been provided to the State's Attorney's Office, Circuit Clerk's Office, and County Board.

A walkthrough of the transfer of bonds, police reports, and tickets determined the following:

- 1) There are three intake points for traffic and non-traffic police reports and tickets in the State's Attorney's Office: 1) the Administrative Assistant, 2) the domestic incident intake person, and 3) the traffic intake person. This appears to contribute to the miscommunications that are occurring in the State's Attorney's Office.
- 2) The process for transferring bonds between the Sheriff's Department and the Circuit Clerk's Office consisted of a phone call from the Circuit Clerk's Supervisor to the Sheriff's Department's Office Manager to request an individual bond be transferred. This system does not appear adequately designed for the volume and frequency of transactions.
- 3) The level of difficulty for the Circuit Clerk's Office in determining if there were open case files for the bonds found was increased because the ticket number was not entered into the ticket number data entry field in the Jim's software program when the State's Attorney's Office opened a case file. The case number was input as the ticket number when the case file was opened by the State's Attorney's Office.
- 4) When opening cases, the State's Attorney's Office is not listing any arresting agency on the information (County or otherwise) and therefore the Clerk's Office, when inputting the information into their system would mark it as County-Crm-Juv as a default.

Refunded Bonds

A review of the Bond Book for previously refunded bonds by the Sheriff's Department indicated that between October 1, 2012 and September 28, 2015, \$25,193 in bond money had been returned to individuals under the following circumstances:

- 1) (93) Individual traffic and non-traffic bonds totaling \$15,230 had been released to individuals that had established cases in the Circuit Clerk's Office.
- 2) (33) Individual traffic and non-traffic bonds totaling \$5,288 had been released to individuals and there was no record of the tickets or police reports in the State's Attorney's Office.

- 3) (25) Individual traffic and non-traffic bonds totaling \$3,505 had been released to individuals while the Sheriff's Department was in still in possession of the written tickets. The tickets were not filed with the Circuit Clerk's Office within the 48 hour required time period.
- 4) (8) Individual criminal bonds totaling \$1,170 had been released to individuals while charges were still be considered by the State's Attorney's Office.

Transferred Bond

A review of the bonds that were transferred from the Sheriff's Department to the Circuit Clerk's Office indicated that:

- 1) Bonds were not transferred in a timely manner in all cases. Delays of 4 months or greater were noted between the opening of a case file and the subsequent transfer of bond.
- 2) It was also noted that bond received by credit card in the Sheriff's Department was not being transferred to the Circuit Clerk's Office in a timely manner.

Cause:

There is a lack of corrective action to prior internal control recommendations made through 2013 and prior audits.

Effect or potential effect:

725 ILCS 5/110-7, 725 ILCS 5/110-8, 725 ILCS 5/110-9, and ILCS S. Ct. Rule 553 all require bail bond be deposited with the Circuit Clerk. Therefore, the Circuit Clerk's financial statements are materially misstated and a modified opinion on the financial statements has been issued.

Responsible parties and implementation dates:

The responsible parties for these recommendations are the Williamson County Sheriff, Williamson County Circuit Clerk, and Williamson County State's Attorney. The offices can be contacted at (618) 997-1301. A detailed timeline of implementation appears with each response above.

Recommendations for Sheriff's Department:

**Completed as of
the date of this
report or date
to be completed**

- | | |
|------------------|---|
| Completed | It is recommended that the Sheriff's Department utilize preprinted and <i>prenumbered</i> bond sheets for the processing of bail bonds in the County Jail. The Sheriff's Department has historically used preprinted bond sheets, however, they were not prenumbered. The new prenumbered forms should include a section at the top of the sheet to indicate staff initials and date for Sheriff's Department staff delivering the bond sheets and bail bond to the Circuit Clerk's Office and for the Circuit Clerk staff who is receiving the bond in the Circuit Clerk's Office. It is recommended that the preprinted and prenumbered bond sheets be completed in quadruplicate. One copy should be retained by the County Jail to be stored in numerical order, one copy should be maintained in the inmate's jail records, one copy should be delivered to the Circuit Clerk's Office for the criminal file, and one copy should be delivered to the State's Attorney's Office for its records. |
|------------------|---|

- Completed** The County Jail staff should directly deliver the bail bonds, along with all reports and tickets, for all offenses directly to the Circuit Clerk's Office within 48 hours of receipt. This will eliminate the bank deposits into the misdemeanor bond bank account held by the Sheriff's Department. The direct transfer of bonds from the County Jail to the Circuit Clerk's Office began December 9, 2015.
- Completed** For the (315) bonds identified with outstanding cases totaling \$61,220, the Sheriff's Department should transfer the Circuit Clerk's Office as soon as practicable. It is recommended that the Sheriff's Department batch approximately 20 bonds per check so that the Circuit Clerk's Office can enter the bonds in batch form and enter into any known case files.
- Completed** For the (282) bonds identified with outstanding cases totaling \$44,655, the Sheriff's Department should transfer the bond to the Circuit Clerk's Office as soon as practicable. It is recommended that the Sheriff's Department batch approximately 20 bonds per check so that the Circuit Clerk's Office can enter the bonds in batch form as nonstandard cases and enter into any known case files.
- Completed** For the (85) bonds identified with traffic tickets in the Sheriff's Department totaling \$9,830, the Sheriff's Department should transfer the bond and traffic tickets to the Circuit Clerk's Office as soon as practicable. The Sheriff's Department should deliver all traffic tickets and bonds to the Sheriff's Department within 48 hours of receipt in the future.
- Completed** The Sheriff's Department should complete a final reconciliation of the misdemeanor bond account.
- 9/30/2016** Any remaining funds for outstanding checks should be transferred to the Treasurer's Office to be held in trust and disposed of in accordance with Illinois State Law.
- 9/30/2016** The Sheriff's Department misdemeanor bond bank account should be closed.
- 10/31/2016** The Sheriff's Department should record all cash receipts, including cash from Officers from other Departments, through the stellar teller machine for further processing. The Sheriff's Department should also issue a memo to all County staff and outside law enforcement agencies regarding the requirement that all cash received be deposited into the stellar teller machine for further processing.
- Completed** The Sheriff's Department should have all traffic and non-traffic tickets, County and all outside Departments, dropped off at one central location in the Sheriff's Department for subsequent transfer to the Circuit Clerk's Office. Traffic tickets from the County only (no cash), will be dropped off at dispatch to be entered in the Sheriff's Department's citation tracking software and then transferred to the Circuit Clerk's Office. The Sheriff's Department should also develop written procedures for the receipt and subsequent transfer of traffic and non-traffic tickets to the Circuit Clerk's Office. Such procedures should include the requirement to transfer all traffic and non-traffic tickets within 48 hours.

Completed The Sheriff's Department should develop and implement procedures that require bonds paid by credit cards be transferred in a timely manner to the Circuit Clerk's Office.

The Sheriff should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

Sheriff's Department's Response:

1. All tickets (with or without cash) from County and all outside agencies, will now be delivered to the Jail and not to Dispatch. The Jail will now be responsible for delivering all tickets with cash and bonds to the Circuit Clerk's Office.
2. The Sheriff's Office will issue a memo to all County staff and to outside agencies regarding the process for dropping tickets and for dropping tickets with cash into the Steller machines.
3. Tickets with cash and all bonds will no longer be transferred to the Circuit Clerk's Office by the Sheriff's Office. The jail will begin transferring all tickets with cash and bonds.
4. The Sheriff's Office will transfer all outstanding bonds held by their Office to the Circuit Clerk's Office. Each transfer will include bond sheets and/ or tickets with a check matching the total of bond and/or tickets. One person from the Sheriff's Office and the Circuit Clerk will both sign in agreement of the transfer.
5. The Sheriff's Office will no longer receive tickets with cash or bonds.
6. Currently, the projected implementation dates for all uncompleted steps are listed above. If additional implementation time is necessary, the County Board will be contacted.

The County Jail also prepared the following letter in response to the audit findings:

This letter is in response to your request to explain in writing our changes for bond checks. This letter represents only procedures for the Williamson County Sheriff's Office Jail division. Changes in all other Offices and other divisions of the Sheriff's Office do not fully apply to this letter.

1. All tickets, with or without cash, from the County and all other agencies are received in the Jail instead of dispatch.
2. All Williamson County bond sheets are now numeric. Also a transfer signature line has been added.
3. New bond sheets have an extra carbon copy. This extra copy is kept and filed in numeric order in the jail records.
4. To account for and maintain numeric order, voided bond sheets are handled in the same manner as correctly processed bonds. The voided Jail copy goes into Jail records and remainder is transferred to the Circuit Clerk's Office as voided.
5. All bond checks, including all credit card bonds, are written to the Circuit Clerk's Office.

6. Bonds are transferred directly from the Jail to the Circuit Clerk. This transfer is made from Administrative staff to the Circuit Clerk in person or into a lock box newly acquired by the Clerk.
7. Currently, the projected implementation dates for all uncompleted steps are listed above. If additional implementation time is necessary, the County Board will be contacted.

Recommendations for Circuit Clerk's Office:

**Completed as of
the date of this
report or date
to be completed**

- | | |
|------------------|---|
| Completed | The Circuit Clerk's Office should directly receive all bonds from the County Jail within 48 hours of receipt. This will eliminate the bank deposits into the misdemeanor bond bank account held by the Sheriff's Department. The direct transfer of bonds from the County Jail to the Circuit Clerk's Office began December 9, 2015. |
| Completed | If the Circuit Clerk's Office receives a bond from the County Jail and a case file has not been opened or an election not to prosecute has not been filed, the Circuit Clerk's Office should enter the bonds as a nonstandard case file until a case is filed or an election not to prosecute is received. If an election not to prosecute is filed, the Circuit Clerk should place the election not to prosecute in the nonstandard case file prior to closure. The Circuit Clerk's Office should review court records for any other cases for individuals that may have other outstanding fines and fees prior to refunding any bond. |
| Completed | The Circuit Clerk should develop and implement a written process that requires the individual clerk opening a new case file where bond is typically received, i.e. felonies, misdemeanors, DUIs etc., to inquire of any bond received if not clearly indicated, review the outstanding bond list in the event the bond has been entered into a nonstandard case file, and immediately transfer the bond received into the established case file. The transferred bond from the nonstandard case to the case filed should be documented in both the nonstandard and new case files at the time of transfer. |
| Completed | For the (315) bonds identified with outstanding cases totaling \$61,220, the Circuit Clerk's Office should enter the bonds into the corresponding case files as soon as possible. |
| Completed | After inputting the bonds received for the (315) bonds from the Sheriff's Department, the Circuit Clerk's Office should review the status of the cases in order to determine if the bonds should be reclassified, refunded, or both. Prior to refunding bonds to individuals for any of the (315) bonds found, the Circuit Clerk should review court records for any other cases where the individual may have other outstanding fines and fees. |

- Completed** For the (282) bonds identified with outstanding cases totaling \$44,655, the Circuit Clerk's Office should enter the bonds in nonstandard case files or any identified case files for further review and proper application of bonds as soon as possible.
- Completed** After inputting the batches of bonds received for the (282) bonds received, the Circuit Clerk should review the current case status in order to determine if the bond should be reclassified, refunded, or both. Prior to refunding bonds to individuals for the (282) bonds found, the Circuit Clerk should apply the bonds to identified case files and review the case filings to date to ensure that no other case file have been opened. If a case has not been opened, the Circuit Clerk's Office should review court records for any other cases where the individual may have other outstanding fines and fees.
- Completed** For the (85) bonds identified with traffic and non-traffic tickets in the Sheriff's Department totaling \$9,830, the Sheriff's Department should transfer the bonds received and traffic tickets to the Circuit Clerk's Office as soon as possible. Because the traffic tickets were not received within 48 hours of receipt in the Sheriff's Department, the Circuit Clerk should review the appropriate disposition method.
- Completed** After inputting the (85) bonds and traffic and non-traffic tickets, but prior to refunding bonds to individuals, the Circuit Clerk's Office should review court records for any other cases where the individual may have other outstanding fines and fees.
- Completed** The Circuit Clerk should develop written policies and procedures that require the review the nonstandard bond files on no less than a monthly basis to ensure that bond is accurately and timely transferred to opened case files. The files should also be updated for any elections not to prosecute that are received and the nonstandard case files subsequently closed.
- Completed** From time to time, the Circuit Clerk should review deputy clerk case and work assignments and make adjustments in case in work assignments in order to introduce a level of unpredictability in which staff complete work assignments and which staff handle the Office's case types and files. The Clerk should document the changes in work assignments and assignments to case file types as they occur.
- Completed** The Circuit Clerk should develop and implement written policies that require that the data entry for bonds received in the Circuit Clerk's Office be assigned to staff member(s) on a random basis so that no one staff member performs the data entry bonds received for an extend period of time.
- Completed** The Circuit Clerk should develop and implement written policies that require that the outstanding bond report should be reviewed on no less than a monthly basis in order to properly and timely reclassify and/or refund bonds.
- Completed** The Circuit Clerk should develop and implement written policies that require a periodic review of random case files. The case files should be reviewed for proper and timely receipt of filing fees, fines, bond(s), and the subsequent distribution of

filing fees, fines, and bond(s) in accordance with State Law and case disposition orders.

The Circuit Clerk should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

Circuit Clerk's Response:

This audit recommendation has been addressed.

Bonds received in the County Jail

It is my understanding that, as of December 9, 2015, the Williamson County Sheriff's Office/Jail is delivering all bail bonds received to my Office. I have installed a secure lock box for the receipt of the bond money in my office in order to increase security of the bond money. My office then diligently reviews and enters the bonds received into the specific case files, if known, or nonstandard case files in the event that a case file is not yet opened. I rotate the staff members entering the bond so that there is a level of unpredictability regarding who is going to be handling the bond money in my Office and so that the staff members are trained in different areas of the office. I also have assigned different staff members to continuously review the nonstandard bonds received in order to identify any incidents that are not being currently reviewed by the State's Attorney's Office. I monitor and review the bonds to confirm the entry of the bond into the specific case file or nonstandard case file and I perform a continuous review of the "nonstandard bonds". As a result of this policy change, the Circuit Clerk's office is receiving the bond money as is required by Statute. Additionally, this policy has allowed for the Circuit Clerk's office to keep track of the bond money and to ensure bond money is applied to the correct case in a timely manner

Outstanding Bonds

Since taking Office on September 28, 2015, I reviewed the past audit reports and worked with the County's auditor to further my understanding of the improvements needed for the Office's internal control. During these reviews, I decided to implement the process of the Circuit Clerk's Office receiving and reviewing the Bonds. Additionally, I have been reviewing the Outstanding Bond list and I have found Outstanding Bonds where the cases have long been disposed of. The Outstanding Bond list is a list of bonds that have been posted to individual cases. Bond is money that individuals post at the County Jail in order to get out of Jail. My review indicates the Circuit Clerk's Office has over 1.3 million dollars of bond money on file. This total represents bond on over 2,800 individual cases. I am in the process of reviewing each individual bond and the case it is associated with to determine if the bond can be reclassified and distributed for cases that were not dismissed or refunded, net of the 10% clerk fee, for the cases that were dismissed. I have also found overweight tickets that had been paid in installments and are now paid in full. I am reviewing the bonds and individual cases on these bonds in order to reclass and distribute that money correctly.

My initial review of the Outstanding Bond list indicates that there is approximately \$400,000 of bonds being held on cases that have already been disposed of. My staff and myself are in the process of reviewing the computer data and/or case files for each of these outstanding bonds with case dispositions indicated to ensure that there is no other reason for us to keep this money on hold.

What this will mean is that after the review process the County's General Fund, the County's fee funds, the municipalities and other agencies will see a momentary burst in fee income from the distribution of these outstanding bonds. Please note that if the cases were dismissed, there will be an amount refunded to the individuals posting the bonds. I know how closely the Board monitors fine and fee income and wanted to make the County Board aware of this prior to the distribution.

Currently and into the future, I have assigned staff members to review the Outstanding Bond list on a monthly basis in order to properly distribute the bond money as the cases are disposed of. Additionally, I am and will continue to review the outstanding Bond list and the case files to ensure the Circuit Clerk's Office will provide more accountability over the bonds received and to ensure proper and timely distribution.

Nonstandard case type and bonds

Again, since becoming Circuit Clerk September 28, 2015 and working with the auditor, I saw the need for a new case type. This new case type is called Nonstandard. A Nonstandard case type will be used on certain offenses, which may be classified as misdemeanors or felonies. The State's Attorney's Office has up to 18 months to file misdemeanor charges and 3 years to file felony charges. These offenses have bond associated with them. The Circuit Clerk's Office cannot apply a bond in the computer unless there is a case number issued. The Nonstandard case type will allow us to assign a case number, (i.e, 2016NS1), have a physical case file, and have the bond applied to that case file pending the decision of the State's Attorney's Office of whether or not to formally file charges. This allows the Circuit Clerk's office to receive the bonds from the Sheriff's office as required by State Statute. Prior to the recent introduction of this case type, the Circuit Clerk's Office did not receive the bonds on these offenses pending formal charges. The bonds were requested from the Sheriff's office only when the States Attorney's Office opened a case.

In response to identifying the need, I have ordered and received specific case file folders for this nonstandard case type. The bond paperwork and any other information received on these offenses, pending formal charges, is filed in a nonstandard case file, assigned a nonstandard case number and if formal charges are filed, any subsequent transfer of the bond from the nonstandard case type to a misdemeanor or felony case file will be well documented, both in the case files and in the computer. Also, if formal charges are not filed, the appropriate return of bond will be documented in both the computer and the case file. Based on the current volume that I have studied, it appears that there are approximately 500 offenses per year that will fall into this category. With an average of \$150 bond per offense, this equates into approximately \$75,000 of bond money per year that the Circuit Clerk's Office will now be recording or tracking as required by State Statute.

Staff Assignments

One of the concepts that I, as the Circuit Clerk, noticed from the past audit reports was that the Circuit Clerk's Office needed to segregate job duties. More specifically, that the authority regarding making changes in the computer on case files, resolving unexplained missing bonds, performing the daily balancing and bank deposit and taking problematic phone calls that were all encompassed in the supervisor position. The auditor's comments were and continue to be that these functions need to be separate and segregated. As Circuit Clerk, I agree that one person should not be able to resolve all case issues and then solely handle the money as well. The segregation of duties encourages free flow of information to me as Circuit Clerk if a matter needs to be addressed.

In response to the past audit findings, I have created a new position in my Office which is a bookkeeper/project manager. The bookkeeper/project manager position does not have any direct interaction with the case files when they are opened and therefore is a segregation of duties. I moved the office from a bookkeeping process of writing numbers down, on manual 14 column green-bar paper, to having an actual bookkeeping software program that easily enables reports and other comparison to any prior year information or other data. Reports are now easily generated to monitor and review. Additionally, I have again segregated duties by rotating the staff assignment for the entry of the bond

money and the clerk entering the bond money is not the clerk who handles that staff assignment. Also, I have added additional procedures for the daily checkout. For instance, one clerk upstairs counts the daily money by cash, check and credit card and one clerk downstairs does the same process. The clerk upstairs totals the amounts and confirms the amounts for cash checks, and credit card match the daily voucher and prepares the deposit for the day. A third clerk takes the deposit to the bank. The clerk upstairs also compares the individual reclassification and bond sheets to the totals on the voucher report. Then the paperwork is transferred to the bookkeeper/project manager who double checks the reclassifications, bonds and daily checkout/deposit work. I randomly audit the daily reclassifications, bonds and daily checkout/deposit work. Additionally, I am training the Traffic Department so that instead of each clerk only performing their job duties exclusively, all five clerks are trained and know how to do all the job duties and responsibilities in the Traffic Department. This new job duty includes going into Court as the Clerk for traffic days. In doing so, I am ensuring that if one clerk is not in the office, the Traffic Department can run efficiently and effectively. Therefore, my path forward for the Office is to continue to separate and segregate controls over resolution of case file issues in the Office and the handling of money in the Office. Finally, I have installed additional security cameras throughout both offices including the area where money is accepted and handled, and a backup system to increase security. Also, after I took office I moved the video monitor for the security cameras from a storage room into the Circuit Clerk's office in order to have a better monitoring of the office.

The Board

I have enjoyed the opportunity to speak with you in past meetings to discuss the changes, small and large, that I and my staff have been working on since taking Office. You have patiently listened to me. Now I want to listen to you. I want to know if the changes that I am bringing to you are beginning to address your concerns. If not, I want to hear what your concerns are so that I can continue to address these concerns. Your faith and confidence in my Office is important to me. I truly believe that my staff is committed to serving the public in a professional and courteous manner and will continue to improve all aspects of the Circuit Clerk's Office.

The Public

The taxpayers work hard every year and faithfully pay their tax bills and a portion of that goes to fund my Office. The Public having faith and confidence in my Office is important to me as well as my staff.

Fine and Fee Collection

Also, in moving forward into the future, I have been in discussions with the Board and the State's Attorney's Office regarding how to best collect the outstanding fines and fees. The State's Attorney and I have entered into a contract with a collection agency for past due fine and fee collections. I want the Board to know that whatever role the Circuit Clerk's Office will play in collecting past due fines and fees that we are up for the task. I am here to work with all Office holders for the best interest of the residents of Williamson County.

The Circuit Clerk has implemented the audit recommendations.

Recommendations for the State's Attorney's Office:

**Completed as of
the date of this
report or date
to be completed**

Completed

The State's Attorney's Office should receive and maintain copies of all bond sheets received. The bond sheets should be compiled in a manner which the bond sheets can be identified when either filing charges or electing not to prosecute. The bond sheets for any case files that are opened should be placed in each case file that the State's Attorney's Office opens. Any bond sheets that remain without receiving a report will be quickly identified and follow up action should occur. The State's Attorney's Office should establish written guidelines and policies for the policing agencies to know a required time period to file reports with the Office unless special circumstances exist that delay the filing of a police report.

Completed

Elections not to prosecute should be filed by the State's Attorney's Office directly with the Circuit Clerk's Office. The elections not to prosecute should be filed along with the ticket and/or the State's Attorney's copy of the bond sheet for proper identification.

Completed

The State's Attorney's Office should develop and implement written processes and procedures that will properly notify the Circuit Clerk's Office of the cases filed where the charged offense will vary from the original offense. It is recommended that the State's Attorney's Office develop a form that can be placed in the Circuit Clerk's files.

Completed

The State's Attorney's Office should develop and implement written processes and procedures that will properly and timely notify the Circuit Clerk of the cases where bond should be transferred to another outstanding case when the State's Attorney's Office decides not to file charges on all offenses and there were multiple bonds posted. It is recommended that the State's Attorney's Office develop a form that can be placed in the Circuit Clerk's files.

Completed

The State's Attorney's Office should review modern case management software programs for implementation into the Office's practices and procedures. It appears that the current software program that the State's Attorney's Office uses to track criminal police reports, Crime Tracker, has outlived its functionality and is not an effective tool in tracking criminal reports that are filed with the State's Attorney's Office. The Crime Tracker software program also does not appear to provide adequate internal controls that would assist in mitigating or detecting any of errors that were identified during the audit process. Therefore, the State's Attorney's Office should develop and implement a system of control that will document, record and track police reports and/or tickets at the time of receipt in the Office in order to ensure that all police reports and and/or tickets are reviewed by an appropriate staff member, and that the Office's decision to either prosecute or not prosecute is documented and maintained in the State's Attorney's Office's records. In order to properly design a system of control, the State's Attorney's Office should consider the implementation of an effective and efficient case management software program that will be a useful tool in tracking the criminal reports received by the State's

Attorney's Office. It is further recommend that the State's Attorney's Office review software that is compatible with the software that the Circuit Clerk's Office utilizes. In our opinion, the substantial progress that is needed in this area cannot be achieved without the implementation of an effective and efficient case management software program in the States Attorney's Office.

3/31/2017 It is also recommended that the State's Attorney's Office reduce the intake points for police reports and tickets to one point of intake and data entry into the new software be made at the point of intake for all police reports and tickets.

3/31/2017 The State's Attorney's Office should develop and implement written policies and procedures that are compliant with State Law regarding the retention of traffic and non-traffic tickets received for all staff to adhere to.

3/31/2017 It is recommended that the State's Attorney's Office review its current procedures for not inputting the issued citation or ticket number as well as not inputting the arresting agency upon opening a case.

The State's Attorney should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

State's Attorney's Response:

You requested this letter be sent to you, as part of the audit process, asking us to explain in writing what response our Office has taken on the recent issues concerning misdemeanor bond money. Please be aware that at no time does the State's Attorney's Office ever receive, process, record, deliver, hold or transfer bond money. However, the Sheriff's Department, State's Attorney's Office, and Circuit Clerk's Office each play an integral part in the County's criminal justice system and as such we all strive to work together to achieve effectiveness and efficiency in all areas that affect us as a whole. Therefore, our Office has made some specific changes we believe will help the bond process. These changes include:

1. **Bond Sheets.** The Circuit Clerk's Office will now send a copy of every bond sheet to our Office. We have created a new Master Bond Sheet Binder and procedure wherein the bond sheets get filed alphabetically in the binder then inserted into our case files when they are opened or attached to the election not to prosecute. This is a way to alert the prosecutor in charge of the case that bond money is attached to it. Also bond sheets that remain in the binder for long periods of time with no ENTP or new case file to go along with it will also alert us to a missing report of an arrest.
2. **Elections Not to Prosecute (ENTP).** Several months ago we re-initiated the procedure of sending a copy of every ENTP to the Circuit Clerk's Office and Sheriff's Department. This procedure allows them to more efficiently know what cases we are not filing on so as to return the bond money in a more timely manner, unless applied to other outstanding balances.
3. **Traffic/Misdemeanor Combination Cases.** During the investigation of the bond matters, we discovered several cases where a defendant was arrested for both a traffic and non-traffic misdemeanor at the same time. A single report was sent to our Office for all charges, but the report would only be placed in the traffic file; the Administrative Assistant would never even see the report to know to review it for charges. However, the bond in the case would be attached to that non-traffic misdemeanor offense that was not being reviewed for charges. Although traffic and non-traffic misdemeanors have always been filed separately, we have begun a new procedure wherein when a traffic assistant receives one of these

combination reports, the traffic assistant will have all bond transferred to the traffic case and handle the non-traffic misdemeanor along with the traffic case.

4. **Crime Tracker.** All non-traffic reports brought to our Office by law enforcement are put into a software program called Crime Tracker. Previously this only applied to the non-traffic reports. We now have Crime Tracker software on the computer of our traffic Department staff, and we have instituted a new procedure of also putting all traffic reports received in crime tracker. This will allow us to not only monitor and be able to record the non-traffic reports we receive, but now also the traffic reports. This is to help aid in item #3 stated above, but also to help in those instances where a bond is discovered but no new case or ENTP has been filed. We can also better determine if we ever received a report and its status or location.
5. **Non-Standard Identification When Filing a New Case.** As part of our new bond sheet procedure we created a new form that is to be attached to the information the secretary takes to the Circuit Clerk's Office when filing a new case if the charge is different from the original arrest. This form will have the NS number from the bond sheet that corresponds with the new case. This will help the Clerk's Office in identifying which new case the bond is to be transferred to, especially when the charge a defendant posts bond on may not be the same charge the prosecutor decides to file charges on.

As with any new process there may come a time when new procedures or changes to the above procedures will need to be made. The State's Attorney's Office is working toward a stronger awareness of the bonds posted, the reports sent to our Office, and better organization of both. Any further recommendations from you that would make the system more efficient would also be welcomed. Feel free to contact me if you have any questions or concerns about any of the above new procedures.

6. **Case Management Software Program.** The State's Attorney has wanted to implement a new case management software program in the Office since taking over in the fall of 2014, however it was cost-prohibitive until now. Upon recent approval for funding from the County Board, the State's Attorney has signed an agreement with Goodin Associates to begin installation of the PC Jims Prosecutor software. It is slated to begin after the installation of the Circuit Clerk's new as400 software/server. The State's Attorney has been trying to implement this new software since taking office in the fall of 2014, but was unable until funding was approved.

The State's Attorney's Office has reviewed case management software programs and found one that is compatible with the software that the Circuit Clerk is utilizing. The identified case management software program also has a delinquent fine and fee collection module that can be used to satisfy the audit recommendation. The State's Attorney's Office has presented the cost information for 1- user, 1-10 users and 1-23 users. The State's Attorney's Office will need financial assistance in purchasing the software program and paying for any future annual maintenance agreements. The projected implementation date for the corrective action will be 90 days after the purchase and installation of the case management software program.

7. **Charged offense vs. Original Offense.** The States Attorney's Office implemented new office procedures on January 4, 2016 and issued all staff a memo regarding the new procedures for case filings in the Office. The States Attorney's Office addressed the notification process to the Circuit Clerk's Office in the event that the charged offense varies from the original offense for any reason.
8. **Intake points for police reports and tickets.** The State's Attorney intends to implement this recommendation and to have a written policy in place for this by August 31, 2016.

9. **Retention of traffic and non-traffic tickets.** The State's Attorney intends to implement this recommendation and to have a written policy in place for this by August 31, 2016
10. **Input of citation or ticket numbers.** The State's Attorney intends to implement this recommendation and to review current procedures and have any additional policies in place by August 31, 2016. Also, for the past several months the State's Attorney's Office has been filing a "Probable Cause affidavit" with each information to the Clerk's Office when opening a new misdemeanor or felony case. This "PC" affidavit does contain the law enforcement agency and Investigating Officer information in it.
11. **Single Entry Point for Intake.** Regarding the single entry point for intake and data entry of all reports and citation, I would like to add that my office has been working on implementing a policy wherein all police reports submitted from police agencies would be submitted via e-mail and not in paper form.

In reviewing the process of report submission and some of the issues associated therewith that you detected in your audit findings, we believe that paper report submission can lead not only to confusion, lost reports, and simply just an exorbitant amount of paper, but could also present other risks. It is my belief that these problems and risks can be greatly mitigated by implementing an e-mail report submission policy.

In short police agencies would e-mail all reports to a safe and secure single and internal email address in my office. That e-mail account would be accessible by the report intake employee, as well as me and the assistant state's attorneys. I have spoken with many county law enforcement offices, and this change appears to be welcomed by them as well.

We are currently researching the best way to ensure that this e-mail account is as safe and secure as possible. Once we are confident in the e-mail account creation process regarding this issue, we will stand ready to implement our proposed e-mail report filing policy. It is my hope and prediction that this can be done by the end of 2016.

The future cost of office supplies may be increased with the need to print reports from the secured email box for files; however, it is believed that the benefits and assurance of electronically submitting reports to the State's Attorney's Office will outweigh such costs. The County Board will be consulted with for an estimate of future office supplies expense.

This information is being provided to you in response to the audit recommendations from the "2015 material weaknesses" of the County's audit. The recommendations that have not already been fully implemented by the State's Attorney's Office, but are in various stages of implementation include (1) modern case management software, (2) single entry point for intake and data entry of all reports and citations, (3) retention procedures for citations, and (4) inputting of information concerning citation or arresting agency identities.

Since taking office in the fall of 2014, I have been trying to implement a new case management software program, however it was cost-prohibitive until now. I have recently secured funding from the County Board and signed an agreement with Goodin Associates, Ltd. for the installation of new case management software, being PC Jims Prosecutor. That software is slated to be installed within the next 60 days. It will likely impact how I proceed on the remaining recommendations and impact the functionality of the Office. To give an exact determination of how this software will work and what changes or modifications will be made concerning current procedures would be premature at this time.

I am reviewing the internal control structure of the State's Attorney's Office and the results of the audit. As I complete my review process and develop an implementation plan, I request that the County Board be open to discussions with me in order to explain in detail any modifications to the State's Attorney's internal control structure that I consider necessary to improve the functionality of the Office. These modifications may include, but not limited to, reassignment of staff duties, modifications in job descriptions, and adjustments in pay treatment. My expectation is that the discussions will encompass several meetings with the County Board and a fully approved plan by both sides to be implemented by March 31, 2017.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County State's Attorney's Office. The Williamson County State's Attorney can be contacted at (618) 997-1301 ext. 1227. A detailed timeline of implementation appears below.

2015-7 Delinquent Fine and Fee Collection

Criteria:

Generally Accepted Accounting Principles, Government Auditing Standards, and 55 ILCS 5/3-9005.

Condition:

Upon review of the outstanding fine and fee report, Williamson County is owed in excess of \$12,000,000 of outstanding fines and fees. Upon inquiry, the delinquent fine and fee collection program in the State's Attorney's Office consists of an excel spreadsheet that represents a listing of phone calls received from the general public concerned about nonpayment of fines and fees on specific cases. It is estimated that this delinquent fine and fee program addresses less than 5% of the outstanding fines and fees in the County. It was also noted that due to the passage of time, a portion of the outstanding fines and fees are not collectible. It is unknown as to why these fines and fees remain as outstanding.

Cause:

The State's Attorney's Office does not have access to the computerized database of outstanding fines and fees that are on file in the Circuit Clerk's Office available to it. The Circuit Clerk's Office does not have the authority to remove outstanding fines and fees without a court order.

Effect or potential effect:

The failure to collect outstanding fines and fees can cash flow strains for the County since the cost of prosecuting, defending, and adjudicating the cases has already been incurred.

Recommendation:

The State's Attorney's Office should consider implementing a software program that integrates with the current software maintained in the Circuit Clerk's Office. Integrating the State's Attorney's Office with the Circuit Clerk's Office's via software was also recommended in 2015-7. Integrating the State's Attorney's Office and the Circuit Clerk's Office with information sharing compatible software would allow for the direct transfer of delinquent fine and fee information to the State's Attorney's Office. The State's Attorney's Office could then deploy further delinquent fine and fee collection efforts that it deems necessary and prudent under the circumstances.

The State's Attorney's Office should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

State's Attorney's Response:

The State's Attorney's Office has reviewed case management software programs and found one that is compatible with the software that the Circuit Clerk is utilizing. The identified case management software program also has a delinquent fine and fee collection module that can be used to satisfy the audit recommendation.

The States Attorney's Office has decided to implement a more comprehensive approach to collecting outstanding fines and fees in Williamson County. In addition to the Office's historical internal practices for collecting outstanding fines and fees, I have made the decision to incorporate an external collection agency to further assist in the County's collection efforts. As of the date of this report, the following steps for a successful implementation have been identified. I have indicated the steps that are complete and projected implementation dates, in date order, for the remaining identified steps. Adjustments to implementation dates may be necessary if complications present during any of the steps. The County Board will be advised of any necessary modifications to the scheduled implementation dates.

- 1) Develop an understanding of the Office's internal and external collection processes. **(Completed.)**
- 2) Review of any software, hardware, or other tools that would streamline and the collection of delinquent fines and fees as well as minimize the County's expenses in the short-term and long-term. **(Completed.)**
- 3) Research the available software, hardware and other tools by participating in demonstrations and performing research into the cost benefit relationship of any potential purchases. **(Completed.)**
- 4) Present the County Board with any requests for purchases and receive approval for funding. **(Completed.)**
- 5) Order the approved items and schedule installation, integration, and staff training for successful implementation. **(Completed.)**
- 6) Approve, sign and deliver the contract with the collection agency. The Board will be provided a copy of the signed contract. **(Completed.)**
- 7) Assign office staff who will participate in the debt collections program and define each individual's role and assigned tasks. **(Completed.)**
- 8) Schedule the installation and integration of the approved software, hardware and other tools. **(Completed.)**
- 9) Schedule the recommended staff training session in order to assist in a successful implementation. **(Completed.)**
- 10) Complete the required data testing with the collection agency. **(Completed.)**
- 11) Develop a flow chart that will define the flow of data, including any restrictions on the year or years to be submitted for collection as well as any case type restrictions to the collection agency, the subsequent receipt of collections from the collection agency, the designated bank account(s) to receive the delinquent fine and fee collections from the collection agency, the transfer of the collections to the Circuit Clerk's Office for proper application of collected fines and fees, and the collection of data in

order to report the results of the Office's and collection agency's efforts to the Board. The flow chart and, formats of designed reports, and reporting frequency will be provided to the County Board and the Circuit Clerk's Office in an effort to keep all parties informed. **(Completed.)**

- 12) Announce the start date of transmitting outstanding fines and fees to the collection agency to the general public. The announcement will define a period of time for individuals to pay outstanding fines and fees at the Courthouse *prior to* the first transmission of outstanding fines and fees to the external collection agency. The announcement content and method of presentation for the announcement will be determined after consultation with the County Board. **(Completed.)**
- 13) Submit the first batch of delinquent fines and fees to the Collection Agency. **(Completed.)**
- 14) First receipt of collected fines and fees from the collection agency. **(Completed.)**
- 15) First report of the receipts from the collection agency to the County Board. **(Completed.)**

2015-8 Employee use of County Assets for Personal Gain and Circumvention of County Fee Revenue

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:

A review of documents in the Circuit Clerk case files indicated that a Sheriff's Department employee was utilizing County owned assets for personal gain and circumventing the County's fee revenue for civil service documents.

Cause:

The employee abused County-owned assets for personal gain.

Effect or potential effect:

The abuse of County owned assets and circumvention of civil service fee revenues results in lost revenues for the County that cannot be recovered.

Recommendation:

The employee's use of County owned assets for personal gain and the circumvention of fee revenue should be addressed with the employee in order to stop the activity and prevent the activity in the future.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Sheriff. The Sheriff can be contacted at (618) 997-1301 ext. 301. The corrective action is implemented as of the date of this report.

Management's Response:

The Sheriff did address the employee's use of County owned assets for personal use. The employee is no longer employed with the County.

2015-9 Missing Citations

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:

The Williamson County Sheriff's Department provided us with a listing of citations that the Department had written in 2014 and 2015. We tested samples of the listing of citations. During the testing of the samples, we noted 5 citations that the Sheriff's Department had issued that did not appear in the court's records. The Sheriff's Department was able to pull its files on each of the citations and the Sheriff's Department's records contained only their required file copy. We inquired of both the Circuit Clerk's Office and the State's Attorney's Office for the original citations that could not be located. After all inquiries, we were not able to locate the citations in the court's records.

Cause:

The internal controls design over citations and the transfer of citations to the Circuit Clerk's Office does not appear adequate for the volume and frequency of the citations issued.

Effect or potential effect:

Lack of proper controls over citations and the transfer of citations can allow for potential mishandling of the citations and employee abuse of the system.

Recommendation:

The Sheriff's Department, Circuit Clerk's Office and State's Attorney's Office should develop and implement a system of controls for the transfer of citations to the appropriate Departments.

The Circuit Clerk should also consider confirming the number of citations issued by the policing agencies in order to compare the number of citations received in the Circuit Clerk's Office. The confirmation process can be random, rotating, and on a periodic basis that the Circuit Clerk considers effective and efficient for the Circuit Clerk's Office and the policing agencies.

The Circuit Clerk should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

Responsible party and implementation date:

The responsible parties for this recommendation are the Williamson County Sheriff, Williamson County Circuit Clerk, and the Williamson County State's Attorney. They can be contacted at (618) 997-1301. This audit recommendation is completed.

Management's Response:

This recommendation has been addressed. I, as Circuit Clerk, have established communication with local law enforcement agencies in which I request those agencies to send me reports showing the citations the agencies delivered to the Circuit Clerk's Office for a certain time period. I have gathered this data for the purpose of comparing the citations the Circuit Clerk's Office has received and entered into the software program to the citations the local law enforcement agencies have delivered to the Circuit Clerk's Office. The reports received from the local law enforcement agencies listing the citations delivered to the Circuit Clerk's Office are consistent with the information entered into our computer system which indicates that all those citations were entered by the Circuit Clerk's Office in a correct and timely manner. I have also requested and the agencies have confirmed that in the future they will send reports directly to me of the citations they deliver to the Circuit Clerk's Office for any certain time period requested. Additionally, I, as Circuit Clerk,

have instituted a policy where I will request and confirm the citations received from the local law enforcement agencies to the citations entered into the software program at the Circuit Clerk's Office on a random, rotating and periodic basis.

2015-10 Child Support Fund (Repeat Finding)

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:

We examined the client prepared trial balance as of November 30, 2015 and found that the trial balance did not include the balance in the child support bank account. As of November 30, 2015, the child support bank account had a balance of \$-.

Cause:

There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. As a result, the balance of the child support fund as of November 30, 2015 was not included in the Clerk's trial balance.

Effect or potential effect:

The Circuit Clerk's financial statements are materially misstated without the inclusion of the child support fund.

Recommendation:

We recommend that all funds held be reported on the Office's trial balance.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301, ext. 1230. This audit recommendation is completed. The recommendation will be implemented for the year ending November 30, 2016.

Circuit Clerk's Response:

This audit recommendation has been addressed. The Child Support Fund will be included in the trial balance of the Circuit Clerk's Office for the year ending November 30, 2016. I have implemented the Child Support Fund into the bookkeeper's work through QuickBooks. Therefore, all of the accounts in the Circuit Clerk's office are included on the trail balance. This will allow tracking of the deposits and checks to be reconciled on a monthly basis, quarterly and annual, coinciding with our other bank accounts. I perform random audit reviews to confirm all funds, including Child Support Fund, are included in the trial balance.

2015-11 Investment Policy

Criteria:

Generally Accepted Accounting Principles.

Condition:

The Circuit Clerk's Office maintained the following reconciled balances in its bank accounts as of November 30, 2015:

Main Checking account - .15% interest	\$1,642,603
Certificate of Deposit - .10% interest	50,000

Certificate of Deposit - .15% interest	50,000
Savings account - .25% interest	100,000
Money Market - .25% interest	50,000
Child Support Bank Checking - .30% interest	227,994
Certificate of Deposit - .55% interest	100,000
Certificate of Deposit - .55% interest	<u>50,000</u>
Total	<u>\$2,270,597</u>

The Certificates of Deposit have automatically renewed each year for the last several years.

Cause:

As of November 30, 2015, an investment policy in the Circuit Clerk's Office had not developed or implemented.

Effect or potential effect:

Without an investment policy dictating the management of the funds maintained by the Circuit Clerk's Office, the risk of funds being uninsured increases. Also, the County's rate of return can be increased with active participation and planning.

Recommendation:

The Circuit Clerk's Office should develop and implement an investment policy for funds held by the Office. The investment policy should encompass cash flow management, FDIC coverage, pledged securities, and rate of return.

The Circuit Clerk should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301, ext. 1230. The projected implementation date for this recommendation is November 30, 2017.

Circuit Clerk's Response:

This audit recommendation is being addressed. I have begun the process of looking at moving some of the Circuit Clerk's Office financial assets by calling local banks inquiring about their FDIC coverage, pledged securities, and rate of return for the various accounts they offer. I will further this plan of action by establishing an investment policy of the various types of funds collected by this Office. I will update the County Board once the policy has been completely developed and implemented.

2015-12 FDIC Coverage

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:

There are no preventative or mitigating controls to ensure that the Circuit Clerk's Office obtained pledged securities in an amount to cover the full bank balances as the bank balances continue to increase.

Cause:

As of November 30, 2015, the Circuit Clerk's Office did not have mitigating controls in place to monitor FDIC coverage and pledged securities for bank balances.

Effect or potential effect:

Any unpledged and uninsured bank balances are subject to loss.

Recommendation:

We recommend that the Circuit Clerk address FDIC coverage in the recommended investment policy. See recommendation 2015-11 for further information.

The Circuit Clerk should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301, ext. 1230. The projected implementation date for this recommendation is November 30, 2017.

Circuit Clerk's Response:

This audit recommendation is being addressed. I have begun the process of looking at moving some of the Circuit Clerk's Office financial assets by calling local banks inquiring about their FDIC coverage, pledged securities, and rate of return for the various accounts they offer. I will further this plan of action by establishing an investment policy of the various types of funds collected by this Office. I will also the County Board once the policy has been completely developed and implemented.

SIGNIFICANT DEFICIENCIES

2015-13 Retiree Health Insurance Documentation

Criteria:

Retiree Health Insurance Plan Document.

Condition:

The approved Retiree Health Insurance Plan document specifies that certain documents be notarized when a retiring employee elects to participate in the plan. Upon review of the documents on file for employees enrolled in the Retiree Health Insurance Plan, the documents that require notarization were not notarized.

Cause:

There appears to be a lack of internal controls sufficient to detect, mitigate and prevent the error.

Effect or potential effect:

Noncompliance with a Board approved plan document.

Recommendation:

We recommend County Clerk's Office develop and implement internal controls that would detect, mitigate and prevent the error noted. The internal controls should be documented in writing and distributed to the appropriate staff.

Responsible party and implementation date:

The responsible party for this recommendation is Williamson County Clerk. The County Clerk can be contacted at (618) 997-1301. As of the date of this report, the implementation date is not known.

County Clerk's Response

In May 2016 the County Board adopted Resolution 16-05-10-29 removing the requirement for notarization of the documents.

2015-14 Payment of wages while employees were on workman's compensation leave

Criteria:

Generally Accepted Accounting Principles.

Condition:

While testing payroll transactions, instances of employees being paid wages while also receiving workman's compensation payments from the County's insurance provider were noted. Also, it was noted that a correctional officer remained on the County's payroll while on workman's compensation leave. As of the date of this report, the County Clerk's Office is responsible for workman's compensation reporting.

Cause:

There appears to be a lack of internal controls to prevent, detect and mitigate these errors.

Effect or potential effect:

The payment to employees of both wages and workman's compensation benefits may result in a financial loss to the County in the event the funds cannot be recovered from the employees or from the insurance company.

Recommendation:

We recommend County Clerk's Office develop and implement internal controls that would detect, mitigate and prevent the errors noted. The internal controls should be documented in writing and distributed to the appropriate staff.

Responsible party and implementation date:

The responsible party for this recommendation is he Williamson County Clerk. The County Clerk can be contacted at (618) 997-1301. As of the date of this report, the implementation date is not known.

County Clerk's Response

This issue arises for various reasons one of them being the accounting software the County currently uses. The Treasurer and the County Clerk are currently looking at several accounting software programs. When we discover that there has been an issue we talk to the appropriate parties along with the workman's compensation adjustor to resolve the issue.

2015-15 Reporting of SLEP Tier 2 overtime as wages

Criteria:

Illinois Municipal Retirement Fund plan document.

Condition:

While testing transactions, it was noted that overtime for SLEP (Sheriff's Law Enforcement) Tier 2 employees has been reported to IMRF as wages. Effective January 1, 2011, reporting overtime for SLEP Tier 2 members is prohibited. Our testing indicated that SLEP Tier 2 overtime had been reported to IMRF as

wages since January 1, 2011. As of the date of this report, the County Clerk is the IMRF Agent for the County.

Cause:

There appears to be a lack of internal controls sufficient to detect, mitigate and prevent the error.

Effect or potential effect:

The reporting of non-reportable wages will misstate the County's pension expense.

Recommendation:

We recommend that the County's IMRF Agent develop and implement a process to reconcile the wages reported to IMRF with the County's payroll department. The reconciliations should be performed each month in order to detect any errors in a timely manner. There are different approaches that can be implemented such as pre-reporting or post-reporting reconciliations. The process should be documented in the form of a policy and distributed to the appropriate staff.

Responsible party and implementation date:

The responsible parties for this recommendation is the Williamson County Clerk. The County Clerk can be contacted at (618) 997-1301. As of the date of this report, the implementation date is not known.

County Clerk's Response

This is an issue with the accounting software the County currently uses. The Treasurer and the County Clerk are currently looking at several accounting software programs. At this time this issue has been corrected and we are periodically checking the payroll records to see if it reoccurs.

2015-16 Lack of required documentation attached to claims

Criteria:

Claim form instructions.

Condition:

During General Fund disbursement testing, we noted instances where the required supporting documentation was not attached to the respective claim form. As of the date of this report, the County Clerk's Office process the General Fund's claims for payment.

Cause:

There appears to be a lack of internal controls sufficient to detect, mitigate and prevent the error.

Effect or potential effect:

Payment of claims without the required supporting documentation can result in misappropriation of County funds.

Recommendation:

We recommend County Clerk's Office develop and implement internal controls that would detect, mitigate and prevent the errors noted. The internal controls should be documented in writing and distributed to the appropriate staff.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Clerk. The County Clerk can be contacted at (618) 997-1301. A memo was sent July 12, 2016.

County Clerk's Response

In July 2016 the County Clerk and the Chairman sent out a Memo to all elected office holders informing them of the requirement of supporting documentation.

2015-17 Residual Balance in County Clerk's IMRF Checking Account

Criteria:

Generally Accepted Accounting Principles.

Condition:

Upon review of bank account balances, it was noted that the County Clerk's IMRF checking account contained a reconciled book balance of \$61,351.84 as of November 30, 2015. The County Clerk's IMRF checking account is to serve as an imprest account for the receipt and subsequent transmission of IMRF payments to IMRF for required pension contributions. There does not appear to be a stated minimum book balance or range of book balance for this account.

Cause:

Lack of an established stated minimum book balance or range of book balance and subsequent reconciliation with that stated minimum book balance or range of book balance.

Effect or potential effect:

Lack of established stated minimum book balance or range of book balance with imprest accounts can produce account overages that are subject to misappropriation.

Recommendation:

We recommend that the County Clerk's Office establish a stated minimum book balance for the County Clerk's IMRF checking account and document the stated minimum book balance in a policy that is distributed to the appropriate staff. The IMRF checking account should be reconciled monthly in accordance with the established stated minimum book balance. Any excess funds held in this account above the stated minimum book balance should be returned to the County Treasury's IMRF Fund.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Clerk. The County Clerk can be contacted at (618) 997-1301. As of the date of this report, the implementation date is November 30, 2016.

County Clerk's Response

The IMRF checking account will keep a minimum balance of \$5,000. At the end of each fiscal year the County Clerk's office will transfer anything over \$5,000 into an IMRF revenue account.

2015-18 Residual Balance in County Treasurer's Payroll Bank Account

Criteria:

Generally Accepted Accounting Principles.

Condition:

Upon review of bank account balances, it was noted that the County Treasurer's payroll checking account contained a reconciled book balance of \$143,313.32 as of November 30, 2015. The County Treasurer's payroll checking account is to serve as an imprest account for the transmission of payroll to County employees. There does not appear to be a stated minimum book balance or range of book balance for this account.

Cause:

Lack of established stated minimum book balance or range of book balance and subsequent reconciliation with that that stated minimum book balance or range of book balance.

Effect or potential effect:

Lack of an established stated minimum book balance or range of book balance with imprest accounts can produce funds that are subject to misappropriation.

Recommendation:

We recommend that the County Treasurer's Office establish a stated minimum book balance or range of book balance for the County Treasurer's Payroll Bank Account and document the established stated minimum book balance or range of book balance. The bank account should be reconciled monthly in accordance with the established stated minimum book balance or range of book balance for this account. Any excess funds held in this account should be returned to the designated fund as determined by the County Treasurer and County Board.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Treasurer. The County Treasurer can be contacted at (618) 997-1301. The projected implementation date is March 31, 2017.

County Treasurer's Response

The County Treasurer will review the current cash in bank balance and also establish a minimum cash in bank balance for the payroll account. The payroll account will require a minimum balance in the event that a timing difference occurs in the payroll transaction dates. The Treasurer will document the required minimum balance for this fund and will provide that information to the payroll clerk and the staff member who performs the monthly bank reconciliations. The County Treasurer will also consult with the County auditor and the County Board for the appropriate fund to receive any remaining residual balance. Once the appropriate fund is determined, the County Treasurer will prepare a claim and the residual balance will be transferred.

2015-19 Unrecorded petty cash, change funds, and overpayments

Criteria:

Generally Accepted Accounting Principles.

Condition:

Upon examination of a safe in the County Treasurer's Office, it was noted that safe contained change funds of \$750 in various denominations and cash overpayments of \$8,106.83 from real estate tax payments that were not recorded in the Tax Collector's financial statements. It was also noted that the County Treasurer's office was maintaining a small petty cash account of approximately \$100 that was also not recorded in the County's financial statements.

Cause:

The County Treasurer does keep change funds in the safe that enables the office to make change for cash paying customers. The dollar amount of the change funds currently maintained appears appropriate for the size and volume of transactions of the office. The County Treasurer was not aware that the change funds were not recorded in the financial statements in the same manner as the office's other change funds that are located in the drawers at the front of the office.

The historical practice for cash overpayments from real estate tax payments was for the Treasurer's office to place the cash overage from the day in an envelope with the payment date of the overpayment indicated. The Treasurer's office would then wait for a cash paying taxpayer to return with the payment date details and return any cash overpayments to the taxpayers.

The County Treasurer believed that the balance of the petty cash fund maintained was an immaterial amount.

Effect or potential effect:

Lack of depositing and recording cash transaction increases the risk of theft and abuse. Also, the lack of reporting all expenses, inclusive of expenses expended through a petty cash account, will under report the County's operating expenses.

Recommendation:

We recommend that the County Treasurer record the \$750 of change funds in the Tax Collector's financial statements.

We recommend that the County Treasurer develop and implement a policy to deposit all cash overpayments in the Tax Collector's Bank Account and identify those overpayments accordingly in the Tax Collector's financial statements. Any needed refunds of overpayments can be refunded by check.

We recommend that the County Treasurer develop and implement a policy to record the petty cash account in the County's financial statements. The subsequent expenditures and replenishment of petty cash expenses should also be recorded in the County's financial statements.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Treasurer. The County Treasurer can be contacted at (618) 997-1301. All of the recommendations were implemented during the fiscal year ending November 30, 2016.

County Treasurer's Response

The County Treasurer has recorded the \$750 of change funds in the Tax Collector's financial statements.

The County Treasurer has developed and implemented a policy to deposit all cash overpayments in the Tax Collector's Bank Account and identify those overpayments by year in the Tax Collector's financial statements. Any needed refunds of overpayments can be refunded by check. After the statutorily required holding period of 5 years, the unclaimed overpayments will be turned over to the General Fund.

The County Treasurer has developed and implemented a policy to record the petty cash account in the County's financial statements. The subsequent expenditures and replenishment of petty cash expenses will be recorded in the County's financial statements.

2015-20 Residual Balance in Sheriff's Commissary Account

Criteria:

Generally Accepted Accounting Principles, 730 ILCS 5/3-7-2a, and 730 ILCS 125/20.

Condition:

Upon review of bank account balances, it was noted that the Sheriff's Department's Commissary checking account contained a reconciled book balance of \$112,287 as of November 30, 2015. The Sheriff's Department's Commissary checking account is to serve as an account for the inmates to order, receive and

pay for allowable items, i.e. food and comfort supplies, while they are incarcerated. Per 730 ILCS 5/3-7-2a, the County Jail is permitted to sell the commissary items at a profit. The Sheriff's Department's Commissary checking account is also the receiving fund for the residual profits and accumulation of residual profits.

Cause:

There does not appear to be a plan, inclusive of a minimum balance, for the funds accumulated in the Sheriff's Commissary checking account.

Effect or potential effect:

Lack of established stated minimum book balance or range of book balance with imprest accounts can produce funds that are subject to misappropriation.

Recommendation:

We recommend that the Sheriff's Department review the Commissary checking account balance and determine a financial plan for the current balance and future income for Commissary Fund. The plan may include, but not be limited to, required minimum reserves for emergency expenses, reserves for future jail supplies and equipment, reserves for future replenishment of common jail supplies and expenses, and any other identified needs of the County Jail.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Sheriff. The County Clerk can be contacted at (618) 997-1301.

Sheriff's Department's Response

Over the course of the fiscal year ending November 30, 2017, the Sheriff's Department will review the cash in bank balance and a projection of estimated future profits and determine a reserve and spending plan for the Commissary Fund.

2015-21 Lack of proper controls over accrued time off for employees (Repeat finding)

Criteria:

Generally Accepted Accounting Principles.

Condition:

The County has several departments with multiple employees. At this time, each office holder has the primary responsibility to track accrued employee time off. Currently there are multiple methods for tracking the accumulated employee time off, some being very limited in detail. Also, there is no outside verification or reconciliation of the accrued time off. We recommend that the County implement processes and procedures that better monitor the employee accrued time off. This is a repeat finding.

Cause:

Lack of implementation of prior audit recommendations to implement centralized processes and procedures for tracking accrued time off for employees.

Effect or potential effect:

Employees are permitted to accrue material numbers of days off and those balances are carried forward each year. Due to annual wage increases, as the number of accrued days increases for each employee, so does the compensatory value of the accrued days. Employees accrue days for future contributions to the County's retirement plan or for liquidation. Without proper controls in place, the process is subject to abuse by County employees.

Recommendation:

We recommend that the County Board develop and implement a policies and procedures to accrue, monitor and track time off for employees that accurately reflects the time off earned, used and the respective accumulated balance on a perpetual method.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Board. The County Board can be contacted at (618) 997-1301. As of the date of this report, the implementation date is not known.

County Board's Response

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

2015-22 Underfunded RHI plan status

Criteria:

Generally Accepted Accounting Principles.

Condition:

The County has made available a post-employment benefit for employees in the form of health insurance. The details of this plan are available in the form of a plan document. Upon review of the current funded status of the plan, the plan is funded at 59%.

Cause:

It appears that multiple elected official retirements in the last two fiscal years have added to the liability of the plan, but no contributions have been made to the plan due to a lack in salary differential.

Effect or potential effect:

Lack of funded status can lead to plan failures.

Recommendation:

We recommend that the County Board review the funded status of the Retiree Health Insurance Plan and determine if future contributions are necessary to properly fund the plan.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Board. The County Board can be contacted at (618) 997-1301. As of the date of this report, the implementation date is not known.

County Board's Response

The County Board will review the funded status of the Retiree Health Insurance Plan and determine if future contributions are necessary to properly fund the plan.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Williamson County Government's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such

an opinion. The results of our tests disclosed two instances of noncompliance or other matters, in addition to those listed above as material weaknesses and significant deficiencies that are required to be reported under *Government Auditing Standards*. The instances of noncompliance are described below as 2015-23 and 2013-25.

2015-23 Lack of compliance with the County's Capital Asset Policies and Procedures (Repeat finding)

Criteria:

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

Condition:

The County has adopted capital asset policies and procedures, inclusive of capital asset acquisition and disposition policies and forms. The County's fixed assets are tracked using a third party software program. The software program includes the original cost, the acquisition date (the date placed in service), current year depreciation expense and accumulated depreciation. During the year ended November 30, 2015, the County acquired and disposed of capital asset items. However, the County's adopted policies for fixed asset additions and dispositions were not adhered to and as a result, several capital asset items were not properly added or removed from the software program currently in use. Also, the County did not take a physical inventory of its capital assets as stated in its capital asset policy.

Cause:

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

Effect or potential effect:

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

Recommendation:

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

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Board. The County Board can be contacted at (618) 997-1301. As of the date of this report, the implementation date is not known.

County Board's Response

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

2015-24 Lack of Compliance with Internal Revenue Code

Criteria:

Internal Revenue Code.

Condition:

During payroll testing, it was noted that County employees who were also hired for election work did not

have their election pay treated as wages. Instead, the County employees received payments as vendors for election work. This practice is not compliant with Internal Revenue Code.

Cause:

Lack of compliance with the Internal Revenue Code governing pay treatments for elections workers who are also hired employees for the County in other capacities.

Effect or potential effect:

Lack of compliance with the Internal Revenue Code can result in the assessment of taxes, penalties, and interest charges for the County.

Recommendation:

We recommend County Clerk's Office develop and implement internal controls that would detect, mitigate and prevent the error noted. The internal controls should be documented in writing and distributed to the appropriate County Clerk staff and the County payroll department.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Clerk. The County Clerk can be contacted at (618) 997-1301. As of the date of this report, the implementation date is November 30, 2016.

County Clerk's Response

The County Clerk's office will submit to the Treasurer's office after each election a list of county employee's that have worked in the election as a judge (this does not include employees being reimbursed for mileage or cell phone usage) to be paid through the Treasurer's office so Social Security and Medicare can be taken out.

2014-25 GASB #54 Implementation

Criteria:

Governmental Auditing Standard Board Statement #54.

Condition:

As of November 30, 2015, the County had not fully implemented Governmental Auditing Standard Board Statement #54.

The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The initial distinction that is made in reporting fund balance information is identifying amounts that are considered *nonspendable*, such as fund balance associated with inventories. This Statement also provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The *committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the *assigned* fund

balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications.

Governments also are required to classify and report amounts in the appropriate fund balance classifications by applying their accounting policies that determine whether restricted, committed, assigned, and unassigned amounts are considered to have been spent. Disclosure of the policies in the notes to the financial statements is required.

This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements.

The definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type are clarified by the provisions in this Statement. Interpretations of certain terms within the definition of the special revenue fund type have been provided and, for some governments, those interpretations may affect the activities they choose to report in those funds. The capital projects fund type definition also was clarified for better alignment with the needs of preparers and users. Definitions of other governmental fund types also have been modified for clarity and consistency.

GASB #54 recommends the implementation of formal arrangements to maintain amounts for budget or revenue stabilization, working capital needs, contingencies or emergencies, and other similarly titled purposes. The authority to set aside those amounts generally comes from statute, ordinance, resolution, charter, or constitution. Stabilization amounts may be expended only when certain specific circumstances exist. The formal action that imposes the parameters for spending should identify and describe the specific circumstances under which a need for stabilization arises. Those circumstances should be such that they would not be expected to occur routinely.

The recommended components of GASB #54 implementation of stabilization arrangements are below:

- a. **The authority for establishing stabilization arrangements:** The Board is authorized to establish stabilization funds for emergency spending.
- b. **Requirements for additions to the stabilization amount:** A decision to change the amount of funds allocated to these two reserves would require a majority vote by the Board.
- c. **Conditions under which stabilization amounts may be spent:** The Board would declare, by vote of the majority, a state of emergency in order for the funds to be spent.
- d. **Stabilization balance:** A minimum balance of stabilization funds that must be established and maintained in future years for unanticipated decreases or interruptions in the revenue stream or unanticipated material expenses.
- e. **Minimum Fund Balance Policies:** A minimum balance of funds to be established and maintained for working capital needs, debt obligations, or other similarly titled purposes.

Cause:

Failure to implement the provisions of GASB #54.

Effect or potential effect:

The intent of GASB #54 is to assist the outside user(s) of the financial in understanding the committed funds or resources of the entity. Failure to implement GASB #54 will not enhance the outside user(s) understanding of the financial statements.

Recommendation:

We recommend that the County develop and implement a policy that will meet the provisions of GASB #54.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Board. The County Board can be contacted at (618) 997-1301. As of the date of this report, the implementation date is not known.

County Board's Response

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

Responses to Findings

The responses to the findings identified in our audit is described in the preceding findings. The responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Emphasis of Matter

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

Purpose of this Report

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

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants

BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2015

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

	PRIMARY GOVERNMENT	COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	PUBLIC BUILDING COMMISSION OF WILLIAMSON COUNTY
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 850,584	\$ 5,031,344
Inventory	691,834	-
Due from State of Illinois	3,721,841	-
Other receivables	309,294	2,455,538
Due from other funds	273	-
TOTAL CURRENT ASSETS	\$ 5,573,826	\$ 7,486,882
RESTRICTED ASSETS		
Cash and cash equivalents	\$ 20,380,272	\$ -
TOTAL RESTRICTED ASSETS	\$ 20,380,272	\$ -
CAPITAL ASSETS		
Land	\$ 831,066	\$ 428,295
Building improvements	462,038	5,119,403
Buildings	22,235,649	11,582,910
Equipment	9,952,175	288,792
Infrastructure	48,686,291	10,011
Furniture & fixtures	802,399	-
Software	985,730	-
Bond costs	398,688	227,250
Accumulated depreciation	(64,414,814)	(6,708,043)
Accumulated amortization	-	(23,672)
TOTAL CAPITAL ASSETS	\$ 19,939,222	\$ 10,924,946
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflows - IMRF Regular Pension	\$ 4,532,024	\$ -
Deferred outflows - IMRF SLEP Pension	1,701,697	-
Deferred outflows - IMRF ECO Pension	383,256	-
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 6,616,977	\$ -
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	\$ 52,510,297	\$ 18,411,828
LIABILITIES AND NET POSITION		
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	\$ 160,425	\$ 45,217
Due to others	137,261	-
General ledger overdrafts	111,947	-
Current portion of long-term debt - bonds payable	1,579,000	402,105
TOTAL CURRENT LIABILITIES	\$ 1,988,633	\$ 447,322
NONCURRENT LIABILITIES		
Noncurrent portion of long-term debt - bonds payable	\$ 24,443,000	\$ 8,789,547
Obligation for compensated absences	1,425,116	9,526
Net pension liability - IMRF Regular Pension	7,463,020	-
Net pension liability - IMRF SLEP Pension	3,336,924	-
Net pension liability - IMRF ECO Pension	814,489	-
TOTAL NONCURRENT LIABILITIES	\$ 37,482,549	\$ 8,799,073
DEFERRED INFLOW OF RESOURCES		
Deferred inflows - IMRF Regular Pension	\$ 6,979	\$ -
Deferred inflows - SLEP Pension	368,074	-
Deferred inflows - ECO Pension	-	-
Deferred inflows - Real Estate Taxes	-	2,451,925
TOTAL DEFERRED INFLOW OF RESOURCES	\$ 375,053	\$ 2,451,925
TOTAL LIABILITIES & DEFERRED INFLOWS OF RESOURCES	\$ 39,846,235	\$ 11,698,320
NET POSITION		
Invested in capital assets, net of related debt	\$ (6,082,778)	\$ 1,733,294
Restricted for:		
Capital Improvements	106,089	-
Debt Service	3,296,275	-
Specific funds and purposes	18,478,999	-
Inventories	691,834	-
Unrestricted	(3,826,357)	4,980,214
TOTAL NET POSITION	\$ 12,664,062	\$ 6,713,508

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

**WILLIAMSON COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
NOVEMBER 30, 2015**

	PROGRAM REVENUES				NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION	COMPONENT UNIT
	EXPENSES	FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS		
PROGRAM ACTIVITIES - PRIMARY GOVERNMENT						
GOVERNMENTAL ACTIVITIES						
General and administrative	\$ 10,415,113	\$ 4,821,227	\$ 8,788,878	\$ -	\$ 3,194,992	\$ -
Public safety	6,835,037	1,549,970	2,191,466	-	(3,093,601)	-
Judiciary and court related	3,142,904	333,709	-	-	(2,809,195)	-
Transportation	6,868,953	607,937	1,458,806	-	(4,802,210)	-
Public welfare	16,257	863	-	-	(15,394)	-
Interest expense	1,554,447	-	-	-	(1,554,447)	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 28,832,711	\$ 7,313,706	\$ 12,439,150	\$ -	\$ (9,079,855)	\$ -
COMPONENT UNIT						
Public Building Commission of Williamson County	\$ 1,611,222	\$ 2,360,784	\$ -	\$ -	\$ -	\$ 749,562
TOTAL COMPONENT UNIT	\$ 1,611,222	\$ 2,360,784	\$ -	\$ -	\$ -	\$ 749,562
GENERAL REVENUES AND TRANSFERS						
Real estate taxes				\$ 12,956,405	\$ -	\$ -
Mobile home privilege taxes				50,334	-	-
Payments in lieu of taxes				49,608	-	-
Interest income				33,773	-	5,692
Interest, penalties and costs from real estate & mobile home taxes				170,737	-	-
Interfund transfers				-	-	-
TOTAL GENERAL REVENUES AND INTERFUND TRANSFERS				\$ 13,260,857	\$ -	\$ 5,692
CHANGE IN NET POSITION				\$ 4,181,002	\$ 755,254	\$ 755,254
NET POSITION - BEGINNING OF YEAR				13,855,569	5,958,254	5,958,254
PRIOR PERIOD ADJUSTMENT 2				(5,372,509)	-	-
NET POSITION - END OF YEAR				\$ 12,664,062	\$ 6,713,508	\$ 6,713,508

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 POSITION
NOVEMBER 30, 2015

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 25,544,464

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

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

Land	831,066
Building Improvements	462,038
Buildings & Construction in Progress	22,235,649
Equipment	9,952,175
Infrastructure	48,686,291
Furniture & fixtures	802,399
Software	985,730
Bond Costs	398,688
Accumulated depreciation	(64,414,814)

- Bonds payable as of November 30, 2015 are not reportable in the Governmental Funds Balance Sheet. (26,022,000)

- The Government-wide Statement of net position records a compensated absences accrual as required by GASB #34. Therefore, there will be a reconciling item to the Governmental Funds Balance Sheet. (1,425,115)

- The Government-wide Statement of Net Position has recorded the net pension liability, deferred inflows of resources, and deferred outflows of resources in accordance with GASB #68. The initial year of recording results in a prior period adjustment. (5,372,509)

TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION \$ 12,664,062

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, 2015

<u>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</u>	\$ 4,083,930
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. The following expenses represent capital assets purchased with cash and cash equivalents.	289,016
- 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.	(1,494,529)
- 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 Position.	1,532,000
- Governmental funds do not report the liability for compensated absences, this is only reported on the Government-wide Statement of Net Position. The adjustment is for the change in the liability for compensated absences.	(229,415)
<u>CHANGE IN NET POSITION - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES</u>	<u>\$ 4,181,002</u>

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

	MAJOR FUNDS							TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	MOTOR FUEL TAX	GENERAL FUND RESERVE	HIGHWAY ACH CLEARING	SHERIFFS FEES	IMRF FUND			
ASSETS									
Cash and cash equivalents	\$ 749,350	\$ 1,828,324	\$ 2,829,957	\$ 34	\$ 272,624	\$ 292,627	\$ 15,257,941	\$ 21,230,857	
Inventory	-	364,455	-	-	-	-	327,379	691,834	
Sales tax receivable	759,381	-	-	-	-	-	-	759,381	
Income tax receivable	467,236	-	-	-	-	-	-	467,236	
Salary reimbursements receivable	511,055	-	-	-	-	-	-	511,055	
MFT allotments receivable	-	763,663	-	688,404	-	-	294,035	1,746,102	
Other receivables	238,070	18	-	-	-	-	309,280	547,368	
Due from other funds	246,312	-	-	-	-	16,578	255,660	518,550	
TOTAL ASSETS	\$ 2,971,404	\$ 2,956,460	\$ 2,829,957	\$ 688,438	\$ 272,624	\$ 309,205	\$ 16,444,295	\$ 26,472,383	
LIABILITIES AND FUND BALANCE									
LIABILITIES									
Accounts payable									
Due to other funds	\$ 137	\$ -	\$ -	\$ -	\$ -	\$ 107,310	\$ 52,070	\$ 159,517	
Due to others	-	-	-	250,465	193,386	74,426	273	518,550	
General ledger overdraft	-	-	-	-	137,705	-	200	137,905	
TOTAL LIABILITIES	\$ 137	\$ -	\$ -	\$ 250,465	\$ 331,091	\$ 181,736	\$ 164,490	\$ 927,919	
FUND BALANCE									
Nonspendable:									
Inventories	\$ -	\$ 364,455	\$ -	\$ -	\$ -	\$ -	\$ 327,379	\$ 691,834	
Long-term loan receivable	-	-	-	-	-	-	243,964	243,964	
Restricted:									
Statutory purposes	-	2,592,005	-	437,973	(58,467)	127,469	9,272,392	12,371,372	
Grant agreement	-	-	-	-	-	-	20,544	20,544	
Revolving loan agreement	-	-	-	-	-	-	202,252	202,252	
Donor request	-	-	-	-	-	-	126,905	126,905	
Debt service	-	-	-	-	-	-	3,296,275	3,296,275	
Assigned									
Public safety enhancements	-	-	-	-	-	-	11,044	11,044	
Capital improvements	-	-	-	-	-	-	106,089	106,089	
Other purposes	-	-	2,829,957	-	-	-	2,672,961	5,502,918	
Unassigned	2,971,267	-	-	-	-	-	-	2,971,267	
TOTAL FUND BALANCE	\$ 2,971,267	\$ 2,956,460	\$ 2,829,957	\$ 437,973	\$ (58,467)	\$ 127,469	\$ 16,279,805	\$ 25,544,464	
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,971,404	\$ 2,956,460	\$ 2,829,957	\$ 688,438	\$ 272,624	\$ 309,205	\$ 16,444,295	\$ 26,472,383	

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, 2015**

MAJOR FUNDS

	GENERAL FUND	MOTOR FUEL TAX	GENERAL FUND RESERVE	HIGHWAY ACH CLEARING	SHERIFF'S FEES	IMRF FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES								
General property tax	\$ 5,088,388	\$ -	\$ -	\$ -	\$ -	\$ 1,819,030	\$ 6,480,549	\$ 13,387,967
Mobile home privilege tax	22,292	-	-	-	-	2,783	27,364	52,439
Payment in lieu of tax	14,651	-	-	-	-	5,701	26,867	47,219
Personal property replacement tax	440,584	-	-	-	-	-	20,937	461,521
Sales tax	3,768,873	-	-	-	-	-	-	3,768,873
Use tax	536,211	-	-	-	-	-	-	536,211
Income tax	2,664,571	-	-	-	-	-	-	2,664,571
Salary reimbursements	493,359	-	-	-	-	-	-	493,359
Motor fuel tax allotments	-	680,904	-	1,649,143	1,084,917	-	(630,583)	1,699,464
Fees for services	2,159,969	-	-	-	-	-	923,924	4,168,810
Rents	42,384	-	-	-	-	-	-	42,384
Interest, penalties and costs	170,737	-	-	-	-	-	-	170,737
Interest income	7,237	2,079	-	34	-	534	24,062	33,946
Reimbursement of expenditures	55,851	77,386	-	-	-	694,216	1,938,072	2,765,525
Miscellaneous receipts	169,077	2,220	-	-	-	-	1,218,071	1,389,368
Department of Transportation	-	-	-	-	-	-	94,730	94,730
Interest abatement program receipts	-	-	-	-	-	-	544,461	544,461
Federal financial assistance	27,668	-	-	-	-	-	231,811	259,479
Slate financial assistance	26,325	-	-	-	-	-	324,532	350,857
TOTAL REVENUES	\$ 15,688,177	\$ 762,589	\$ -	\$ 1,649,177	\$ 1,084,917	\$ 2,522,264	\$ 11,224,797	\$ 32,931,921
EXPENDITURES								
General and administrative	\$ 2,355,627	\$ -	\$ -	\$ -	\$ 2,572	\$ 2,324,598	\$ 5,207,377	\$ 9,890,174
Public safety	5,307,945	-	-	-	-	-	290,532	5,598,477
Judiciary and court related	2,849,127	-	-	-	-	-	279,485	3,128,612
Transportation	-	1,054,852	-	55,674	-	-	5,508,677	6,619,203
Public welfare	5,807	-	-	-	-	-	230,256	236,063
Bond principal and interest payments	-	-	-	-	-	-	3,086,446	3,086,446
Capital outlay	-	-	-	-	-	-	289,016	289,016
TOTAL EXPENDITURES	\$ 10,518,506	\$ 1,054,852	\$ -	\$ 55,674	\$ 2,572	\$ 2,324,598	\$ 14,891,789	\$ 28,847,991
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 5,169,671	\$ (292,263)	\$ -	\$ 1,593,503	\$ 1,082,345	\$ 197,666	\$ (3,666,992)	\$ 4,083,930
OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ 1,694,093	\$ 741,809	\$ 1,396,560	\$ -	\$ -	\$ -	\$ 6,892,025	\$ 10,724,487
Operating transfers out	(4,878,372)	(697,154)	-	(1,155,605)	(1,042,827)	(14,000)	(2,936,529)	(10,724,487)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (3,184,279)	\$ 44,655	\$ 1,396,560	\$ (1,155,605)	\$ (1,042,827)	\$ (14,000)	\$ 3,955,496	\$ -
CHANGE IN FUND BALANCE	\$ 1,985,392	\$ (247,608)	\$ 1,396,560	\$ 437,898	\$ 39,518	\$ 183,666	\$ 288,504	\$ 4,083,930
FUND BALANCE, BEGINNING OF YEAR	985,875	3,204,068	1,433,397	75	(97,985)	(56,197)	15,991,301	21,460,534
FUND BALANCE, END OF YEAR	\$ 2,971,267	\$ 2,956,460	\$ 2,829,957	\$ 437,973	\$ (58,467)	\$ 127,469	\$ 16,279,805	\$ 25,544,464

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

WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF NET POSITION - FIDUCIARY AGENCY FUNDS
NOVEMBER 30, 2015

ASSETS

Cash and cash equivalents	\$ 3,417,757
Other receivables	76,550,341
Other assets	739,026
Due from other funds	-

<u>TOTAL ASSETS</u>	<u>\$ 80,707,124</u>
----------------------------	-----------------------------

LIABILITIES AND NET POSITION

LIABILITIES

Tax available for distribution	\$ 147,206
Overpayments	363,469
Due to other funds	-
Agency funds due others	2,587,560
Deferred charges	76,426,423
General ledger overdrafts	5

<u>TOTAL LIABILITIES</u>	<u>\$ 79,524,663</u>
---------------------------------	-----------------------------

NET POSITION

Restricted for trust purposes	\$ 1,182,461
-------------------------------	--------------

<u>TOTAL NET POSITION</u>	<u>\$ 1,182,461</u>
----------------------------------	----------------------------

<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 80,707,124</u>
--	-----------------------------

WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY AGENCY FUNDS
NOVEMBER 30, 2015

<u>ADDITIONS</u>	
General property tax	\$ 3,173,109
Mobile home privilege tax	14,621
Payment in lieu of tax	11,199
Fees for services	634,733
Interest income	4,349
Occupancy tax	393,770
Tax redemptions	-
Miscellaneous receipts	86,942
<u>TOTAL ADDITIONS</u>	<u>\$ 4,318,723</u>
<u>DEDUCTIONS</u>	
General and administrative	\$ 2,698,809
Judiciary and court related	40,529
Public works	102,043
Public health	696,777
Public welfare	303,913
Public safety	454,806
<u>TOTAL DEDUCTIONS</u>	<u>\$ 4,296,877</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ 21,846</u>
<u>OTHER FINANCING SOURCES (USES)</u>	
Operating transfers in	\$ 11,058
Operating transfers out	(11,058)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>
<u>CHANGE IN NET POSITION AFTER TRANSFERS</u>	<u>\$ 21,846</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	553,623
<u>PRIOR PERIOD ADJUSTMENT</u>	<u>606,992</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ 1,182,461</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, 2015

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, 2015.

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. The Public Building Commission of Williamson County’s fiscal year end is November 30 of each year.

B. Discretely Presented Component Unit

The component unit for Williamson County Government is:

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

The Williamson County Government (the “Commission”) was established by resolution of Williamson County Government in 1968, under the provisions of the Illinois Compiled Statutes. The Commission owns the Williamson County Courthouse, Williamson County Annex, Williamson County Administration Building, a storage building, and land. The Commission is responsible for the operation and maintenance expenses of the Williamson County Courthouse, Williamson County Administration Building, Williamson County Annex, Williamson County Jail and the construction, renovation or acquisition of future County buildings. The Commission operates with five appointed Commissioners, three of which are appointed by the Williamson County Board.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

B. Discretely Presented Component Unit (Continued)

The Commission engages 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 at the address above.

The Commission has a 20 year lease agreement with Williamson County Government to lease the Williamson County Courthouse, Williamson County Annex, and Williamson County Administration Building. The 20-year lease began in 2013. The Williamson County Board levies a property tax each year in order to make the annual lease payment.

Discretely Presented Component Unit Assets

Assets of the Public Building Commission are managed by the Board members of the Public Building Commission of Williamson County. The Commission’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 Commission maintains infrastructure asset records consistent with all other capital assets. While the Commission does not have any written policies regarding capital assets and depreciation, the Commission generally capitalizes assets with a cost of \$1,000 or more. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized, but rather expensed as incurred. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

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

<u>Years</u>	
Buildings & Improvements	20 - 50
Equipment	5 – 20

A summary of fixed assets is below:

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Discretely Presented Component Unit (Continued)

<u>Governmental Activities:</u>	<u>November 30,</u> <u>2014</u>	<u>Additions</u>	<u>Dispositions</u>	<u>November 30,</u> <u>2015</u>
<i>Capital assets not being depreciated:</i>				
Land	\$ 428,295	\$ -	\$ -	\$ 428,295
Construction in Progress	940,145	-	-	940,145
<i>Capital assets being depreciated:</i>				
Buildings	11,582,910	1,244,303	-	12,827,213
Building Improvements	2,929,138	-	-	2,929,138
Sidewalks and Infrastructure	10,011	-	-	10,011
Systems and Equipment	288,792	-	-	288,792
Bond Issue Costs	227,250	-	-	227,250
<u>Total Assets</u>	<u>\$ 16,406,541</u>	<u>\$ 1,244,303</u>	<u>\$ -</u>	<u>\$ 17,650,844</u>
Less accumulated depreciation	\$ (6,302,379)	\$ (402,344)	\$ -	(6,704,723)
Less accumulated amortization	(12,309)	(11,363)	-	(23,672)
<i>Governmental activities capital assets, net:</i>	<u>\$ 10,091,853</u>	<u>\$ 830,596</u>	<u>\$ -</u>	<u>\$ 10,922,449</u>

Discretely Presented Component Unit Long-Term Debt

The Commission issued a \$9,900,000 general obligation bond in December of 2013 to refinance construction debt on the County Administration Building and to fund renovation expenses for the Williamson County Courthouse.

Bonds Payable - Courthouse & Administration Building

Bond Principal - \$9,900,000

Bond Date - 12/1/2014

Maturity Date: 12/1/2033

Interest Rate: 0.850% - 4.750%

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 390,000	\$ 331,982	\$ 721,982
2017	395,000	326,912	721,912
2018	405,000	320,198	725,198
2019	415,000	311,490	726,490
2020	425,000	301,115	726,115
2021-2025	2,325,000	1,297,350	3,622,350
2026-2030	2,790,000	827,540	3,617,540
2031-2033	1,980,000	188,370	2,168,370
<u>Total</u>	<u>\$ 9,125,000</u>	<u>\$ 3,904,957</u>	<u>\$ 13,029,957</u>

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Discretely Presented Component Unit (Continued)

Note Payable - Monroe Street Property

Note Principal - \$105,000

Note Date - 6/30/2012

Maturity Date: 12/1/2020

Interest Rate: 3.94%

Fiscal Year Ending November 30,	Principal	Interest	Total
2016	\$ 12,161	\$ 2,407	\$ 14,568
2017	12,477	1,925	14,402
2018	12,978	1,425	14,403
2019	13,498	904	14,402
2020	14,040	363	14,403
2021	1,554	5	1,559
<u>Total</u>	<u>\$ 66,708</u>	<u>\$ 7,029</u>	<u>\$ 73,737</u>

Total Debt Summary

Fiscal Year Ending November 30,	Principal	Interest	Total
2016	\$ 402,161	\$ 334,389	\$ 736,550
2017	407,477	328,837	736,314
2018	417,978	321,623	739,601
2019	428,498	312,394	740,892
2020	439,040	301,478	740,518
2021-2025	2,326,554	1,297,355	3,623,909
2026-2030	2,790,000	827,540	3,617,540
2031-2033	1,980,000	188,370	2,168,370
<u>Total</u>	<u>\$ 9,191,708</u>	<u>\$ 3,911,986</u>	<u>\$ 13,103,694</u>

C. Related Organizations

The Williamson County Board appoints a voting majority of the board members of the following related Organizations or has final approval over a material funding source. Related organizations are excluded from the financial reporting entity because the County's accountability does not extend beyond making board appointments, approving an annual tax levy, or both. 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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Related Organizations (Continued)

Brief Description of Activities and Relationship to the County

Blairsville Public Water District - Provide public water services to the citizens of its district which is inside the boundaries of Williamson County. The County Board appoints a voting majority to this Board.

Corinth Public Water District - Provide public water services to the citizens of its district which is inside the boundaries of Williamson County. The County Board appoints a voting majority to this Board.

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. The County Board appoints a voting majority to this Board.

Highway 37 North Public Water District - Provide public water services to the citizens of its district which is inside the boundaries of Williamson County. The County Board appoints a voting majority to this Board.

Lakeside Water District - Provide public water services to the citizens of its district which is inside the boundaries of Williamson County. The County Board appoints a voting majority to this Board.

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. The County Board appoints a voting majority to this Board and has final approval over their annual tax levy.

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. The County Board appoints a voting majority to this Board and has final approval over their annual tax levy.

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. The County Board has final approval over their annual tax levy.

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. The County Board has final approval over their annual tax levy.

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. The County Board has final approval over their annual tax levy.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
E DOCVARIABLE AO \& CYEDATE * FORMAT[MMMM DD, YYYY] * MERGEFORMAT
NOVEMBER 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C.Related Organizations (Concluded)

Williamson County Fire Protection District - Provide public fire safety services to the citizens of its district which is inside the boundaries of Williamson County. The County Board appoints a voting majority to this Board.

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 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 Position and a Statement of Activities and Changes in Net Position*. 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.

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 Position. The Statement of Activities presents changes in net position. 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, 2015

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 Position* presents the reporting entities' nonfiduciary assets and liabilities, with the difference reported as net position. Net positions are reported in three categories:

- 1) *Invested in capital assets, net of related debt* consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets.
- 2) *Restricted net position* result when constraints placed on net position use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.
- 3) *Unrestricted net position* consists of net positions which do not meet the definition of the two preceding categories. Unrestricted net positions often are designated, to indicate that management does not consider them to be available for general operation. Unrestricted net position often has constraints on resources which are imposed by management, but can be removed or modified.

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

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 Position 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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Governmental Fund Financial Statements

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

Government-Wide financial statements. The County has presented all major funds that met those qualifications. In addition, the County has presented certain funds, specifically the General Fund, Motor Fuel Tax Fund, Unit Road and Bridge 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.

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 inventories, and long-term loans receivable as being Nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2015.

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

- **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, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Balance Classification

The County has implemented the fund classification provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASBS No. 54) in 2012, 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.

The County Board has not adopted a formal minimum fund balance policy. However, during the fiscal year ended November 30, 2012, the County Board did establish the General Fund Reserve Trust Fund. This fund is to be utilized for stabilization purposes. As of November 30, 2015, the General Reserve Trust Fund contained a cash balance of \$2,829,957.

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 Debt Service Fund.

Proprietary Fund – Enterprise Fund Financial Statements

Proprietary Fund – Enterprise Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each proprietary fund.

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 Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. 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.

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.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Whiteash Sewage Fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. When both

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Reconciliation of Government-wide and Fund Financial Statements

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

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

Fiduciary Fund Financial Statements

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

General Fund Reserve - The General Fund Reserve Fund is an internal emergency fund established by the County Board. It accounts for transfers in from the General Fund and any deemed emergency expenses as determined by the County Board.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Highway ACH Clearing – The Highway ACH Clearing Fund receives and transfers out Motor Fuel Tax Allotments received from the State of Illinois. It serves as a pass-through account for electronic fund transfers.

Sheriff's Fees – The Sheriff's Fees Fund accounts for the fees and balances due to others after receipt in the Sheriff's Department. Fees are transferred to the General Fund. Funds due to others include funds due to inmates, bonds due to Williamson County, bonds due to other counties, and funds held internally for the Commissary account.

IMRF – The IMRF Fund accounts for property tax receipts and withholdings from employees for IMRF contributions. The fund subsequently disburses and deposits the required employer and employee contributions to IMRF.

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.

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 Fund – Enterprise Fund

Enterprise Funds - Enterprise funds account for the income and expenses of business-type activities. The Whiteash Sewage Fund is the only enterprise fund for the County. This fund accounts for the sewer fees and other income received and the subsequent disbursement of the sewer system expenses. The County acquired this sewer system on November 4, 2014 by default when a majority of the voters from the Village of Whiteash, Illinois passed a referendum to dissolve the Village of Whiteash, Illinois.

Fiduciary Funds

Agency 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 dedicated purposes.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 \$76,197,088 for the 2012 payable 2015 real estate tax installments and \$229,335 for 2015 payable 2016 payments in lieu of tax as receivables and deferred charges for taxes and payments assessed as of January 1, 2015 that will not be received until after November 30, 2015. This non-exchange 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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. As of November 30, 2015, 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.

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 2014 payable 2015 property taxes was due on or before July 20, 2015, and the second installment was due on or before September 7, 2015. 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.

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, 2015 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 or Compensated Absences Fund typically liquidate 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 Position. Interfund balances are included at the fund financial statement level.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Net Position

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 Position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position 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.

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 position is 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 Position, 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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

T. Deferred Revenue

The Statement of Net Position - 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.

U. Subsequent Events

Subsequent events have been evaluated by management through May 16, 2017 the date of this report.

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, and 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

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

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

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, 2015, the carrying amount of the County’s cash deposits with local financial institutions was \$24,536,661. The bank balance of these cash deposits was \$25,267,540. 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; and

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

A summary of the cash and cash equivalents in the categories described above is listed below:

	Carrying Amount	Bank Balance
Petty Cash	\$ 935	\$ -
Category #1 - (FDIC) Insured	3,519,428	3,450,820
Category #2 - Uninsured with collateral	21,016,298	21,716,479
Category #3 - Uninsured and uncollateralized	-	100,241
<u>Total</u>	\$ 24,536,661	\$ 25,267,540

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, 2015, \$100,241 of the County’s bank balance 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.

From the Government-wide Statement of Net Position:

<u>Type</u>	Cash and Cash Equivalents	General Ledger Overdrafts	Restricted Cash	Total
Cash and cash equivalents	\$ 850,584	\$ (111,947)	\$ 20,380,272	\$ 21,118,909
<u>Total</u>	\$ 850,584	\$ (111,947)	\$ 20,380,272	\$ 21,118,909

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

NOTE 2: CASH AND INVESTMENTS (CONCLUDED)

Combined total of all fund types:

<u>Type</u>	Government-wide Statement of Net Position	Statement of Net Position - Agency Funds	Total
Cash and cash equivalents	\$ 850,584	\$ -	\$ 850,584
Restricted cash	20,380,272	3,417,753	23,798,025
General ledger overdrafts	(111,947)	-	(111,947)
Total	\$ 21,118,909	\$ 3,417,753	\$ 24,536,662

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, and Section 235/2.

NOTE 3: CAPITAL ASSETS

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

<u>Governmental Activities:</u>	November 30, 2014	Additions	Disposals	November 30, 2015
<i>Capital assets not being depreciated</i>				
Land	\$ 831,066	\$ -	\$ -	\$ 831,066
Total capital assets not being depreciated	\$ 831,066	\$ -	\$ -	\$ 831,066
<i>Capital assets being depreciated</i>				
Buildings	\$ 22,047,894	\$ 187,755	\$ -	\$ 22,235,649
Building Improvements	462,038	-	-	462,038
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	9,135,275	-	-	9,135,275
Equipment - General	1,867,973	101,261	-	1,969,234
Equipment - Highway	647,439	-	-	647,439
Equipment - Voting	203,306	-	-	203,306
Equipment - Other	1,148,858	-	-	1,148,858
Equipment - Office	2,716,489	-	(217,598)	2,498,891
Automobiles	3,484,447	-	-	3,484,447
Furniture & Fixtures	802,399	-	-	802,399
Bond Costs	398,688	-	-	398,688
Software	985,730	-	-	985,730
Total capital assets being depreciated	\$ 83,451,552	\$ 289,016	\$ (217,598)	\$ 83,522,970

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

NOTE 3: CAPITAL ASSETS

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

<u>Governmental Activities:</u>	November 30, 2014	Additions	Disposals	November 30, 2015
<i>Less accumulated depreciation for</i>				
Buildings	\$ 3,564,333	\$ 1,121,827	\$ -	\$ 4,686,160
Improvements	182,126	11,254	-	193,380
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	8,366,937	59,178	-	8,426,115
Equipment - General	1,574,894	107,008	-	1,681,902
Equipment - Highway	2,585,968	100,104	-	2,686,072
Equipment - Voting	647,439	-	-	647,439
Equipment - Other	126,678	10,516	-	137,194
Equipment - Office	1,341,376	9,571	(217,598)	1,133,349
Automobiles	3,444,552	23,106	-	3,467,658
Furniture & Fixtures	683,627	16,321	-	699,948
Bond Costs	106,317	26,579	-	132,896
Software	962,620	9,065	-	971,685
<u>Total accumulated depreciation</u>	<u>\$ 63,137,883</u>	<u>\$ 1,494,529</u>	<u>\$ (217,598)</u>	<u>\$ 64,414,814</u>
<u>Total capital assets being depreciated, net</u>	<u>\$ 20,313,669</u>	<u>\$ (1,205,513)</u>	<u>\$ -</u>	<u>\$ 19,108,156</u>
<u>Governmental activities capital assets, net</u>	<u>\$ 21,144,735</u>	<u>\$ (1,205,513)</u>	<u>\$ -</u>	<u>\$ 19,939,222</u>

<u>Expense Category</u>	<u>Amount</u>
General and Administrative	\$ 144,969
Public Safety	1,169,770
Judiciary and Court Related	12,017
Transportation	167,773
<u>Total Depreciation Expense</u>	<u>\$ 1,494,529</u>

<u>Summary of Asset Additions</u>	<u>Amount</u>
Assets acquired by cash	\$ 289,016
<u>Total Asset Additions</u>	<u>\$ 289,016</u>

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

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, 2015, the Economic Development Revolving Loan Fund had six 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, 2015, M.L. Holmes & Associates, LLC's loan payments were current.

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, 2015, Red Zone Sports Bar and Grill's loan payments were current.

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, 2015, Orthotech Medical Sports Equipment's loan payments were current.

4) Chuck's BBQ was loaned \$50,000 on January 24, 2013. The terms of the loan are: interest rate of 4% with 84 monthly payments of \$683.44. The loan is scheduled to mature on 3/1/2020. As of November 30, 2015, Chuck's BBQ loan payments were current.

5) Pieces of Learning was loaned \$60,000 on January 16, 2014. The terms of the loan are: interest rate of 4% with 84 monthly payments of \$1,104.99. The loan is scheduled to mature on 2/1/2019. As of November 30, 2015, Pieces of Learning's loan payments were current.

6) Branch Development, LLC was loaned \$75,000 on August 10, 2015. The terms of the loan are: interest rate of 4.50% with 84 monthly payments of \$774.29. The loan is scheduled to mature on 9/1/2025. As of November 30, 2015, Branch Development LLC's loan payments were current.

Subsequent Loan: The Williamson County Economic Development Loan Committee issued an additional loan to M.L. Holmes & Associates, LLC on July 1, 2016. The loan amount was \$35,000 at an interest rate of 4%.

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, 2015 are as follows:

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

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

NOTE 5: INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

A summary of the interfund payables and receivables is below:

Total Interfund Receivables Presented in the Fund Financial Statements	<u>\$ 518,550</u>
<u>Total Interfund Receivables</u>	<u>\$ 518,550</u>
Total Interfund Payables Presented in the Fund Financial Statements	<u>\$ 518,550</u>
<u>Total Interfund Payables</u>	<u>\$ 518,550</u>

The interfund balances above were fines and fees received in the month of November 30, 2015 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.

<u>Fund Name</u>	<u>Due To</u>	<u>Due From</u>
Assessor's Mapping Fund	\$ 12,727	\$ -
Assessment Fund	5,374	-
Automation Fund	5,137	-
Capital Improvement Trust	36,652	-
Circuit Clerk Op-Add on Fund	743	-
Computer and Photo Fund	6,380	-
County Clerk Fees Fund	10,186	-
County Drug Forfeiture	412	-
County Highway General	802	-
Courthouse Security Fund	14,631	-
Document Storage Fund	5,184	273
Federal Aid Matching	61	-
FICA Fund	5,340	-
General Fund	246,314	-
Geographic Information Systems Fund	1,595	-
Gravel Road Fund	100,316	-
Highway ACH Clearing Fund	-	250,465
IMRF Fund	16,578	74,426
Law Library Fund	1,113	-
Liability Insurance Fund	730	-
Married Family Domestic Violence Fund	50	-
Police Vehicle Trust Fund	356	-
Rental Housing Support	8,020	-
Self-Insurance Bond Fund	1,481	-
Sheriff's DUI Fund	786	-
Sheriff's Fees Fund	-	193,386

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

NOTE 5: INTERFUND RECEIVABLES AND PAYABLES (CONCLUDED)

<u>Fund Name</u>	<u>Due To</u>	<u>Due From</u>
Sheriff's Medical Fund	547	-
States Attorney Automation	473	-
Unemployment Fund	11,466	-
Unit Road and Bridge Fund	20,143	-
Vital Records Fund	1,258	-
Workmen's Compensation Fund	3,695	-
Total	<u>\$ 518,550</u>	<u>\$ 518,550</u>

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 legal debt limitation and legal debt margin at November 30, 2015 was \$27,370,514 and \$27,370,514, respectively.

Purpose of Bonded Debt:

The 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 refinancing prior self-insurance bonds for a lower rate of interest. 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 long-term debt as of November 30, 2015 follows:

	<u>November</u>			<u>November</u>	<u>Principal</u>
	<u>30, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>30, 2015</u>	<u>Amounts Due</u>
					<u>in one year</u>
<u>Governmental Activities</u>					
Jail Bonds (2010A)	\$ 5,920,000	-	-	\$ 5,920,000	-
Jail Bonds (2010B)	18,195,000	-	(545,000)	17,650,000	560,000
Self-Insurance Bonds (2011)	3,040,000	-	(885,000)	2,155,000	910,000
Self-Insurance Bonds (2011A)	399,000	-	(102,000)	297,000	105,000
Compensated Absences	1,195,698	229,418	-	1,425,116	Undeterminable
<u>Total Governmental Activities</u>	<u>\$ 28,749,698</u>	<u>\$ 229,418</u>	<u>\$ (1,532,000)</u>	<u>\$ 27,447,116</u>	<u>\$ 1,575,000</u>

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

NOTE 6: LONG-TERM DEBT (CONTINUED)

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:

B. Future Debt Service Requirements

Governmental Funds

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

Fiscal Year Ending November 30,	Principal	Interest	Total
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>\$ 297,000</u>	<u>\$ 12,995</u>	<u>\$ 309,995</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

Fiscal Year Ending November 30,	Principal	Interest	Total
2016	\$ 910,000	\$ 44,075	\$ 954,075
2017	930,000	21,075	951,075
2018	315,000	4,725	319,725
<u>Total</u>	<u>\$ 2,155,000</u>	<u>\$ 69,875</u>	<u>\$ 2,224,875</u>

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

NOTE 6: LONG-TERM DEBT (CONTINUED)

B. 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

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Net Total
2016	\$ -	\$ 389,445	\$ (175,250)	\$ 214,195
2017	-	389,445	(175,250)	214,195
2018	-	389,445	(175,250)	214,195
2019	-	389,445	(175,250)	214,195
2020	-	389,445	(175,250)	214,195
2021-2025	-	1,947,225	(876,250)	1,070,975
2026-2030	-	1,947,225	(876,250)	1,070,975
2031-2035	-	1,947,225	(876,250)	1,070,975
2036-2040	5,920,000	1,594,426	(717,402)	6,797,024
<u>Total</u>	<u>\$ 5,920,000</u>	<u>\$ 9,383,326</u>	<u>\$ (4,222,402)</u>	<u>\$ 11,080,924</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

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
2016	\$ 560,000	\$ 1,037,165	\$ (363,007)	\$ 1,234,158
2017	575,000	1,016,430	(355,750)	1,235,680
2018	590,000	992,893	(347,513)	1,235,380
2019	610,000	967,286	(338,551)	1,238,735
2020	630,000	939,552	(328,844)	1,240,708
2021-2025	3,485,000	4,574,387	(1,601,036)	6,458,351
2026-2030	4,205,000	3,041,134	(1,071,396)	6,174,738
2031-2035	5,150,000	1,615,368	(563,632)	6,201,736
2036-2037	1,845,000	162,358	(56,826)	1,950,532
<u>Total</u>	<u>\$ 17,650,000</u>	<u>\$ 14,346,573</u>	<u>\$ (5,026,555)</u>	<u>\$ 26,970,018</u>

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

NOTE 6: LONG-TERM DEBT (CONTINUED)

B. Future Debt Service Requirements (Continued)

Total Future Debt Service Requirements for Governmental Funds are as follows:

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
2016	\$ 1,575,000	\$ 1,477,992	\$ (538,257)	\$ 2,514,735
2017	1,613,000	1,431,273	(531,000)	2,513,273
2018	989,000	1,388,428	(522,763)	1,854,665
2019	610,000	1,356,731	(513,801)	1,452,930
2020	630,000	1,328,997	(504,094)	1,454,903
2021-2025	3,485,000	6,521,612	(2,477,286)	7,529,326
2026-2030	4,205,000	4,988,359	(1,947,646)	7,245,713
2031-2035	5,150,000	3,562,593	(1,439,882)	7,272,711
2036-2040	7,765,000	1,756,784	(774,228)	8,747,556
<u>Total</u>	<u>\$ 26,022,000</u>	<u>\$ 23,812,769</u>	<u>\$ (9,248,957)</u>	<u>\$ 40,585,812</u>

The financial statements reflect an amount to be provided for debt totaling \$27,447,116. This amount includes the principal balance due of the bonds payable of \$26,022,000 plus the compensated absences payable of \$1,425,116. For the fiscal year ended November 30, 2015, the County recognized \$1,554,447 in interest expense. The County also received \$544,461 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 \$1,061,552. 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 and the FICA 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, 2015, a lease extension had been approved. It is expected the County's minimum future lease payments will be at least \$2,000,000 annually. The County Board currently levies a tax sufficient to pay this annual lease payment.

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

NOTE 6: LONG-TERM DEBT (CONCLUDED)

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.

Plan Description

Williamson County's defined benefit pension plans with the Illinois Municipal Retirement Fund (IMRF), provide retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plans are 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 2015 used by the employer was 10.83% of annual covered payroll for Regular, 23.70% for SLEP and 21.90% for ECO. 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, 2015, Williamson County's actual contributions for pension costs were \$1,217,692 for Regular IMRF, \$341,699 for SLEP, and \$71,016 for ECO.

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS

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>					
12/31/2015	\$	1,217,692	100%	\$	0
12/31/2014	\$	1,190,715	100%	\$	0
12/31/2013	\$	1,186,669	100%	\$	0
<u>SLEP</u>					
12/31/2015	\$	341,699	100%	\$	0
12/31/2014	\$	425,673	99%	\$	0
12/31/2013	\$	425,787	100%	\$	0
<u>ECO</u>					
12/31/2015	\$	71,016	100%	\$	0
12/31/2014	\$	102,112	100%	\$	0
12/31/2013	\$	101,729	100%	\$	0

The required contributions for 2015 was determined as part of the December 31, 2013 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2013 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, 2013 is being amortized as a level percentage of projected payroll on an open 28 year basis for all three County plans.

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)

Funded Status and Funding Progress

As of December 31, 2015, the most recent actuarial valuation date, the County's plans were funded as follows:

Regular IMRF	79.79% funded
SLEP IMRF	65.72% funded
ECO IMRF	00.00% funded

As of December 31, 2015, the actuarial accrued liabilities for benefits for the County's plans were:

Regular IMRF	\$ 30,296,332.
SLEP IMRF	\$ 8,206,519.
ECO IMRF	\$ 735,477.

As of December 31, 2015, the actuarial values of assets for the County's plans were:

Regular IMRF	\$ 24,172,796.
SLEP IMRF	\$ 5,393,574.
ECO IMRF	\$ (10,172.)

As of December 31, 2015, the underfunded actuarial accrued liabilities (UAAL) for the County's plans were:

Regular IMRF	\$(6,123,536.)
SLEP IMRF	\$(2,812,945.)
ECO IMRF	\$(745,649.)

As of December 31, 2015, the covered payrolls for the County's plans were:

Regular IMRF	\$ 11,243,694.
SLEP IMRF	\$ 1,560,271.
ECO IMRF	\$ 234,686.

As of December 31, 2015, the ratios of the UAAL to the covered payroll for the County's plans were:

Regular IMRF	54%
SLEP IMRF	180%
ECO IMRF	318%

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.

Disclosures applicable to all defined benefit plans

Accounting Standard

For state and local government employers (as well as certain non-employers) that contribute to a Defined Benefit (DB) pension plan administered through a trust or equivalent arrangement, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards for pension accounting and financial

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

reporting. Under GASB Statement No. 68, the employer must account for and disclose the net pension liability, pension expense, and other information associated with providing retirement benefits to their employees (and former employees) on their basic financial statements.

The following discussion provides a summary of the information that is required to be disclosed under these accounting standards. A number of these disclosure items are provided in this report. However, certain information is not included in this report if it is not actuarial in nature, such as the notes to the financial statements regarding accounting policies and investments. As a result, the retirement system and/or plan sponsor is responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 68 requires state and local government employers that contribute to defined benefit pension plans to recognize the net pension liability and the pension expense on their financial statements, along with the related deferred outflows of resources and deferred inflows of resources. The net pension liability is the difference between the total pension liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations performed to determine the employer's contribution requirement).

Paragraph 57 of GASB Statement No. 68 says, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to IMRF subsequent to the measurement date of December 31, 2015.

The pension expense recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the certain changes in the liability and investment experience.

Notes to Financial Statements

GASB Statement No. 68 requires the notes of the employer's financial statements to disclose the total pension expense, the pension plan's liabilities and assets, and deferred outflows of resources and inflows of resources related to pensions.

In addition, GASB Statement No. 68 requires the notes of the financial statements for the employers to include certain additional information, including (page numbers refer to page numbers from this report unless specified otherwise):

- a description of the types of benefits provided by the plan, as well as automatic or ad hoc COLAs (please see pages B-1 - B-5 of the December 31, 2015 Annual Actuarial Valuation report dated April 1, 2016);
- the number and classes of employees covered by the benefit terms;

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

- for the current year, sources of changes in the net pension liability ;
- significant assumptions and methods used to calculate the total pension liability;
- inputs to the single discount rate;
- certain information about mortality assumptions and the dates of experience studies;
- the date of the valuation used to determine the total pension liability;
- information about changes of assumptions or other inputs and benefit terms;
- the basis for determining contributions to the plan, including a description of the plan's funding policy, as well as member and employer contribution requirements;
- the total pension liability, fiduciary net position, net pension liability, and the pension plan's fiduciary net position as a percentage of the total pension liability;
- the net pension liability using a discount rate that is 1% higher and 1% lower than used to calculate the total pension liability and net pension liability for financial reporting purposes; and
- a description of the system that administers the pension plan

Required Supplementary Information

The financial statements of employers also include required supplementary information showing the 10-year fiscal history of:

- sources of changes in the net pension liability;
- information about the components of the net pension liability and related ratios, including the pension plan's fiduciary net position as a percentage of the total pension liability, and the net pension liability as a percent of covered-employee payroll; and
- comparison of actual employer contributions to the actuarially determined contributions based on the plan's funding policy.

These tables may be built prospectively as the information becomes available.

Timing of the Valuation

An actuarial valuation to determine the total pension liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net pension liability and pension expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. If the actuarial valuation used to determine the total pension liability is not calculated as of the measurement date, the total pension liability is required to be rolled forward from the actuarial valuation date to the measurement date.

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

The total pension liability shown in this report is based on an actuarial valuation performed as of December 31, 2015 and a measurement date of December 31, 2015.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects: (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.57% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release); and the resulting single discount rate is 7.48%.

NOTES TO SCHEDULE OF CONTRIBUTIONS
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS
USED IN THE CALCULATION OF THE 2015 CONTRIBUTION RATE*

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2015 Contribution Rates:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	<p>Non-Taxing bodies: 10-year rolling period.</p> <p>Taxing bodies (Regular, SLEP and ECG groups): 28-year closed period until remaining period reaches 15 years (then 15-year rolling period).</p> <p>Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.</p> <p>SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 23 years for most employers (two employers were financed over 32 years).</p>

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Development of the Single Discount Rate as of December 31, 2015:

Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate*	3.57%
Last year ending December 31 in the 2016 to 2115 projection period for which projected benefit payments are fully funded	2088
Resulting Single Discount Rate based on the above development	7.48%
 Single Discount Rate calculated using December 31, 2014 Measurement	 7.50%
 Total Pension Expense/(Income)	 \$ 3,065,781

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 785,471	\$ 6,979
Changes in assumptions	1,035,963	-
Net difference between projected and actual earnings on pension plan investments	2,710,590	-
Total	\$ 4,532,024	\$ 6,979

Source: "State & local bonds" rate from Federal Reserve statistical release (H15) as of December 31, 2015.

The statistical release describes this rate as "Bond Buyer Index, general obligation, 20 years to maturity, mixed quality." In describing this index, the Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp. 's AA.

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

PENSION EXPENSE/(INCOME) UNDER GASB STATEMENT NO. 68
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Expense/(Income)

1. Service Cost	\$	1,112,628
2. Interest on the Total Pension Liability		3,386,145
3. Current-Period Benefit Changes		-
4. Employee Contributions (made negative for addition here)		(412,327)
5. Projected Earnings on Plan Investments (made negative for addition here)		(3,171,457)
6. Other Changes in Plan Fiduciary Net Position		953,493
7. Recognition of Outflow (Inflow) of Resources due to liabilities		490,945
8. Recognition of Outflow (Inflow) of Resources due to Assets		706,354
9. Total Pension Expense/(Income)	<u>\$</u>	<u>3,065,781</u>

STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT REPORTING PERIOD
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Inflows of Resources due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) and losses	\$	971,610
2. Assumption Changes (gains) or losses	\$	128,357
3. Recognition period for Liabilities : Average of the expected remaining service lives of all employees {in years}		5.2198
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	\$	186,139
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$	24,590
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$	210,729
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	\$	785,471
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$	103,767
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$	889,238

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

B. Outflows of Resources due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$	2,957,643
2. Recognition period for Assets {in years}		5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$	591,529
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$	2,366,114

Please note that employer contributions made after the measurement date have not been reported as deferred outflows of resources. These employer contributions must be separately accounted for by the employer.

STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Outflows and Inflows of Resources due to Liabilities and Assets to be recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$ 493,059	\$ 2,114	\$ 490,945
2. Due to Assets	706,354	-	706,354
3. Total	<u>\$ 1,199,413</u>	<u>\$ 2,114</u>	<u>\$ 1,197,299</u>

B. Outflows and Inflows of Resources by Source to be recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 186,139	\$ 2,114	\$ 184,025
2. Assumption changes	306,920	-	306,920
3. Net difference between projected and actual earnings on pension plan investments	706,354	-	706,354
4. Total	<u>\$ 1,199,413</u>	<u>\$ 2,114</u>	<u>\$ 1,197,299</u>

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience \$	\$ 785,471	\$ 6,979	\$ 778,492
2. Assumption changes	\$ 1,035,963	\$ -	\$ 1,035,963
3. Net difference between projected and actual earnings on pension plan investments	\$ 2,710,590		\$ 2,710,590
4. Total	<u>\$ 4,532,024</u>	<u>\$ 6,979</u>	<u>\$ 4,525,045</u>

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2016	\$ 1,197,299
2017	1,197,299
2018	1,197,300
2019	886,825
2020	46,322
Thereafter	-
Total	<u>\$ 4,525,045</u>

CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Total pension liability

1. Service Cost	\$ 1,112,628
2. Interest on the Total Pension Liability	3,386,145
3. Changes of benefit terms	-
4. Difference between expected and actual experience of the Total Pension Liability	971,610
5. Changes of assumptions	128,357
6. Benefit payments, including refunds of employee contributions	(1,729,117)
7. Net change in total pension liability	<u>\$ 3,869,623</u>
8. Total pension liability - beginning	45,456,838
9. Total pension liability - ending	<u>\$ 49,326,461</u>

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

1. Contributions - employer	\$	997,344
2. Contributions - employee		412,327
3. Net investment income		213,814
4. Benefit payments, including refunds of employee contributions		(1,729,117)
5. Other (Net Transfer)		(953,493)
6. Net change in plan fiduciary net position	\$	(1,059,125)
7. Plan fiduciary net position - beginning		42,922,566
8. Plan fiduciary net position - ending	\$	41,863,441
		7,463,020
C. Net pension liability/(asset)	\$	7,463,020
D. Plan fiduciary net position as a percentage of the total pension liability		84.87%
E. Covered Valuation payroll	\$	11,239,631
F. Net pension liability as a percentage of covered valuation payroll		66.40%

	Current Single Discount		
	1% Decrease 6.48%	Rate Assumption 7.48%	1% Increase 8.48%
Total Pension Liability	\$ 56,306,110	\$ 49,326,461	\$ 43,632,899
Plan Fiduciary Net Position	\$ 41,863,441	\$ 41,863,441	\$ 41,863,441
Net Pension Liability/(Asset)	\$ 14,442,669	\$ 7,463,020	\$ 1,769,458

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Market Value of Assets as of December 31, 2015:

1. Employee Contribution Reserve (MDF Assets from IMRF)	\$	9,206,601
2. Employer Contribution Reserve (EAF assets from IMRF)		14,488,278
3. Annuitant Reserve		18,161,715
4. Miscellaneous Adjustment*		6,847
5. Net Value	<u>\$</u>	<u>41,863,441</u>

** Includes an adjustment factor of .000163582 on Items 1 through 4 to ensure that Market Value of Assets for all employers balances to the total Market Value of IMRF. Miscellaneous adjustments are due to various items such as suspended annuity reserve, disability benefit reserve, death benefit reserve, supplemental benefit reserve, employers with no assets, etc.*

SLEP Plan Disclosures

EXECUTIVE SUMMARY AS OF DECEMBER 31, 2015 - SLEP PLAN

Actuarial Valuation Date	12/31/15
Measurement Date of the Net Pension Liability	12/31/15
Fiscal Year	11/30/16

Membership

Number of:

- Retirees and Beneficiaries	21
- Inactive, Non-Retired Members	18
- Active Members	27
- Total	<u>66</u>

Covered Valuation Payroll	\$	1,560,271
---------------------------	----	-----------

Net Pension liability

Total Pension Liability/(Asset)	\$	15,966,795
Plan Fiduciary Net Position		12,629,871
Net Pension Liability/(Asset)	<u>\$</u>	<u>3,336,924</u>

Plan Fiduciary Net Position as a Percentage of Total Pension Liability 79.10%

Net Pension Liability as a Percentage of Covered Valuation Payroll 213.87%

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Development of the Single Discount Rate as of December 31, 2015:

Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate*	3.57%
Last year ending December 31 in the 2016 to 2115 projection period for which projected benefit payments are fully funded	2088
Resulting Single Discount Rate based on the above development	7.48%
Single Discount Rate calculated using December 31, 2014 Measurement	7.50%
Total Pension Expense/(Income)	\$ 361,057

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 770,708	\$ 368,074
Changes in assumptions	142,100	-
Net difference between projected and actual earnings on pension plan investments	788,889	-
Total	<u>\$ 1,701,697</u>	<u>\$ 368,074</u>

Source: "State & local bonds" rate from Federal Reserve statistical release (H15) as of December 31, 2015.

The statistical release describes this rate as "Bond Buyer Index, general obligation, 20 years to maturity, mixed quality." In describing this index, the Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp. 's AA.

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

PENSION EXPENSE/(INCOME) UNDER GASB STATEMENT NO. 68
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Expense/(Income)

1. Service Cost	\$	281,738
2. Interest on the Total Pension Liability		1,052,698
3. Current-Period Benefit Changes		-
4. Employee Contributions (made negative for addition here)		(311,484)
5. Projected Earnings on Plan Investments (made negative for addition here)		(923,538)
6. Other Changes in Plan Fiduciary Net Position		(77,473)
7. Recognition of Outflow (Inflow) of Resources due to liabilities		133,631
8. Recognition of Outflow (Inflow) of Resources due to Assets		205,485
9. Total Pension Expense/(Income)	<u>\$</u>	<u>361,057</u>

STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT REPORTING PERIOD
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Inflows of Resources due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) and losses	\$	998,290
2. Assumption Changes (gains) or losses	\$	42,477
3. Recognition period for Liabilities : Average of the expected remaining service lives of all employees {in years}		4.3865
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	\$	227,582
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	<u>\$</u>	<u>9,684</u>
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$	237,266
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	\$	770,708
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	<u>\$</u>	<u>32,793</u>
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$	803,501

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

B. Outflows of Resources due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$	862,162
2. Recognition period for Assets {in years}		5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$	172,432
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$	689,730

Please note that employer contributions made after the measurement date have not been reported as deferred outflows of resources. These employer contributions must be separately accounted for by the employer.

STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Outflows and Inflows of Resources due to Liabilities and Assets to be recognized in Current Pension Expense

	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>		<u>Net Outflows of Resources</u>
1. Due to Liabilities	\$ 281,043	\$ 147,412	\$	133,631
2. Due to Assets	205,485	-		205,485
3. Total	<u>\$ 486,528</u>	<u>\$ 147,412</u>	<u>\$</u>	<u>339,116</u>

B. Outflows and Inflows of Resources by Source to be recognized in Current Pension Expense

	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>		<u>Net Outflows of Resources</u>
1. Differences between expected and actual experience	\$ 227,582	\$ 147,412	\$	80,170
2. Assumption changes	53,461	-		53,461
3. Net difference between projected and actual earnings on pension plan investments	205,485	-		205,485
4. Total	<u>\$ 486,528</u>	<u>\$ 147,412</u>	<u>\$</u>	<u>339,116</u>

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Net Outflows of Resources
1. Differences between expected and actual experience \$	\$ 770,708	\$ 368,074	\$ 402,634
2. Assumption changes	\$ 142,100	\$ -	\$ 142,100
3. Net difference between projected and actual earnings on pension plan investments	\$ 788,889		\$ 788,889
4. Total	<u>\$ 1,701,697</u>	<u>\$ 368,074</u>	<u>\$ 1,333,623</u>

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2016	\$ 339,116
2017	339,116
2018	391,254
2019	264,137
2020	-
Thereafter	-
Total	<u>\$ 1,333,623</u>

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS CURRENT PERIOD
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Total pension liability	
1. Service Cost	\$ 281,738
2. Interest on the Total Pension Liability	1,052,698
3. Changes of benefit terms	-
4. Difference between expected and actual experience of the Total Pension Liability	998,290

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

5. Changes of assumptions		42,477
6. Benefit payments, including refunds of employee contributions		(607,020)
7. Net change in total pension liability	\$	1,768,183
8. Total pension liability - beginning		14,198,612
9. Total pension liability - ending	\$	<u>15,966,795</u>
B. Plan fiduciary net position		
1. Contributions - employer	\$	727,372
2. Contributions - employee		311,484
3. Net investment income		61,376
4. Benefit payments, including refunds of employee contributions		(607,020)
5. Other (Net Transfer)		77,473
6. Net change in plan fiduciary net position	\$	570,685
7. Plan fiduciary net position - beginning		12,059,186
8. Plan fiduciary net position - ending	\$	<u>12,629,871</u>
C. Net pension liability/(asset)	\$	<u>3,336,924</u>
D. Plan fiduciary net position as a percentage of the total pension liability		79.10%
E. Covered Valuation payroll	\$	1,560,271
F. Net pension liability as a percentage of covered valuation payroll		213.87%

SENSITIVITY OF NET PENSION LIABILITY/(ASSET) TO THE SINGLE DISCOUNT RATE ASSUMPTION

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	6.48%	7.48%	8.48%
Total Pension Liability	\$ 18,285,817	\$ 15,966,795	\$ 14,101,888
Plan Fiduciary Net Position	\$ 12,629,871	\$ 12,629,871	\$ 12,629,871
Net Pension Liability/(Asset)	<u>\$ 5,655,946</u>	<u>\$ 3,336,924</u>	<u>\$ 1,472,017</u>

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

DEVELOPMENT OF MARKET VALUE OF ASSETS

Market Value of Assets as of December 31, 2015:

1. Employee Contribution Reserve (MDF Assets from IMRF)	\$	2,492,641
2. Employer Contribution Reserve (EAF assets from IMRF)		2,756,749
3. Annuitant Reserve		7,378,415
4. Miscellaneous Adjustment*		2,066
5. Net Value	\$	<u>12,629,871</u>

** Includes an adjustment factor of .000163582 on Items 1 through 4 to ensure that Market Value of Assets for all employers balances to the total Market Value of IMRF. Miscellaneous adjustments are due to various items such as suspended annuity reserve, disability benefit reserve, death benefit reserve, supplemental benefit reserve, employers with no assets, etc.*

ECO Plan Disclosures

EXECUTIVE SUMMARY AS OF DECEMBER 31, 2015 - ECO PLAN

Actuarial Valuation Date	12/31/15
Measurement Date of the Net Pension Liability	12/31/15
Fiscal Year	11/30/16

Membership

Number of:

- Retirees and Beneficiaries	9
- Inactive, Non-Retired Members	1
- Active Members	3
- Total	<u>13</u>

Covered Valuation Payroll	\$	234,686
---------------------------	----	---------

Net Pension liability

Total Pension Liability/(Asset)	\$	5,147,288
Plan Fiduciary Net Position		<u>4,332,799</u>
Net Pension Liability/(Asset)	\$	<u>814,489</u>

Plan Fiduciary Net Position as a Percentage of Total Pension Liability 84.18%

Net Pension Liability as a Percentage of Covered Valuation Payroll 347.05%

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Development of the Single Discount Rate as of December 31, 2015:

Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate*	3.57%
Last year ending December 31 in the 2016 to 2115 projection period for which projected benefit payments are fully funded	2060
Resulting Single Discount Rate based on the above development	7.44%
 Single Discount Rate calculated using December 31, 2014 Measurement	 7.50%
 Total Pension Expense/(Income)	 \$ 309,269

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 96,292	\$ -
Changes in assumptions	8,879	-
Net difference between projected and actual earnings on pension plan investments	278,085	-
Total	\$ 383,256	\$ -

Source: "State & local bonds" rate from Federal Reserve statistical release (H15) as of December 31, 2015.

The statistical release describes this rate as "Bond Buyer Index, general obligation, 20 years to maturity, mixed quality." In describing this index, the Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA.

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

PENSION EXPENSE/(INCOME) UNDER GASB STATEMENT NO. 68
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Expense/(Income)

1. Service Cost	\$	63,034
2. Interest on the Total Pension Liability		349,484
3. Current-Period Benefit Changes		-
4. Employee Contributions (made negative for addition here)		(17,896)
5. Projected Earnings on Plan Investments (made negative for addition here)		(324,566)
6. Other Changes in Plan Fiduciary Net Position		(205,474)
7. Recognition of Outflow (Inflow) of Resources due to liabilities		372,222
8. Recognition of Outflow (Inflow) of Resources due to Assets		72,465
9. Total Pension Expense/(Income)	\$	309,269

STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT REPORTING PERIOD
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Inflows of Resources due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) and losses	\$	237,596
2. Assumption Changes (gains) or losses	\$	20,049
3. Recognition period for Liabilities : Average of the expected remaining service lives of all employees {in years}		1.6339
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	\$	145,416
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$	12,271
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$	157,687
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	\$	92,180
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$	7,778
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$	99,958

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

B. Outflows of Resources due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$	303,442
2. Recognition period for Assets {in years}		5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$	60,688
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$	242,754

Please note that employer contributions made after the measurement date have not been reported as deferred outflows of resources. These employer contributions must be separately accounted for by the employer.

STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Outflows and Inflows of Resources due to Liabilities and Assets to be recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$ 372,222	\$ -	\$ 372,222
2. Due to Assets	72,465	-	72,465
3. Total	<u>\$ 444,687</u>	<u>\$ -</u>	<u>\$ 444,687</u>

B. Outflows and Inflows of Resources by Source to be recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 314,629	\$ -	\$ 96,292
2. Assumption changes	57,593	-	8,879
3. Net difference between projected and actual earnings on pension plan investments	72,465	-	278,085
4. Total	<u>\$ 444,687</u>	<u>\$ -</u>	<u>\$ 383,256</u>

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Net Outflows of Resources
1. Differences between expected and actual experience \$	\$ 96,292	\$ -	\$ 96,292
2. Assumption changes	\$ 8,879	\$ -	\$ 8,879
3. Net difference between projected and actual earnings on pension plan investments	\$ 278,085		\$ 278,085
4. Total	<u>\$ 383,256</u>	<u>\$ -</u>	<u>\$ 383,256</u>

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2016	\$ 177,636
2017	72,465
2018	72,465
2019	60,690
2020	-
Thereafter	-
Total	<u>\$ 383,256</u>

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS CURRENT PERIOD
CALENDAR YEAR ENDED DECEMBER 31, 2015

A. Total pension liability	
1. Service Cost	\$ 63,034
2. Interest on the Total Pension Liability	349,484
3. Changes of benefit terms	-
4. Difference between expected and actual experience of the Total Pension Liability	237,596
5. Changes of assumptions	20,049
6. Benefit payments, including refunds of employee contributions	(327,216)
7. Net change in total pension liability	<u>\$ 342,947</u>
8. Total pension liability - beginning	4,804,341
9. Total pension liability - ending	<u>\$ 5,147,288</u>

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

B. Plan fiduciary net position		
1. Contributions - employer	\$	72,093
2. Contributions - employee		17,896
3. Net investment income		21,124
4. Benefit payments, including refunds of employee contributions		(327,216)
5. Other (Net Transfer)		205,474
6. Net change in plan fiduciary net position	\$	(10,629)
7. Plan fiduciary net position - beginning		4,343,428
8. Plan fiduciary net position - ending	\$	4,332,799
C. Net pension liability/(asset)	\$	814,489
D. Plan fiduciary net position as a percentage of the total pension liability		84.18%
E. Covered Valuation payroll	\$	234,686
F. Net pension liability as a percentage of covered valuation payroll		347.05%

SENSITIVITY OF NET PENSION LIABILITY/(ASSET) TO THE SINGLE DISCOUNT RATE ASSUMPTION

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	6.48%	7.48%	8.48%
Total Pension Liability	\$ 5,688,406	\$ 5,147,288	\$ 4,690,207
Plan Fiduciary Net Position	\$ 4,332,799	\$ 4,332,799	\$ 4,332,799
Net Pension Liability/(Asset)	\$ 1,355,607	\$ 814,489	\$ 357,408

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

DEVELOPMENT OF MARKET VALUE OF ASSETS

Market Value of Assets as of December 31, 2015:

1. Employee Contribution Reserve (MDF Assets from IMRF)	\$	186,138
2. Employer Contribution Reserve (EAF assets from IMRF)		(245,774)
3. Annuitant Reserve		4,391,726
4. Miscellaneous Adjustment*		709
5. Net Value	<u>\$</u>	<u>4,332,799</u>

** Includes an adjustment factor of .000163582 on Items 1 through 4 to ensure that Market Value of Assets for all employers balances to the total Market Value of IMRF. Miscellaneous adjustments are due to various items such as suspended annuity reserve, disability benefit reserve, death benefit reserve, supplemental benefit reserve, employers with no assets, etc.*

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: 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.

For the fiscal year ended November 30, 2015, Williamson County Government expended less than \$500,000 of federal awards. Therefore, no single audit for the fiscal year ended November 30, 2015 was performed.

NOTE 11: 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.

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

NOTE 12: PUBLIC ENTITY RISK POOLS, SELF-INSURANCE AND RISK MANAGEMENT

ILLINOIS COUNTIES INSURANCE TRUST (ICIT)

The information presented for ICIT is as of August 31, 2015.

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. Williamson County Government did not participate in the Recapitalized Fund 2009.

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.

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

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

NOTE 12: PUBLIC ENTITY RISK POOLS, SELF-INSURANCE AND RISK MANAGEMENT

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.

As of August 31, 2015, the outstanding claims exceeded the cash and cash equivalents by (\$670,051.) As a member of the Recapitalization Fund – 2001, Williamson County Government will be held liable for a portion of all outstanding claims until all claims have been settled and the Trust closed.

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

NOTE 12: PUBLIC ENTITY RISK POOLS, SELF-INSURANCE AND RISK MANAGEMENT

ILLINOIS COUNTIES RISK MANAGEMENT TRUST

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; embezzlement, theft, and natural disasters. In 2009, the County joined together ICRMT, which is an Insurance Trust comprised of many other Counties in the State of Illinois. The County pays an annual premiums for workman's compensation insurance and pays premiums with a \$10,000 deductible per occurrence for all general liability claims to ICRMT for its insurance coverage.

The Agreement through ICRMT provides that ICRMT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$10 million for each insured event.

For the fiscal year ended November 30, 2015, Williamson County Government participated in a public entity risk pool for its workmen's compensation and liability insurance coverages. Effective September 1, 2009, the County became a member of the public entity risk pool named the Illinois Counties Risk Management Trust (ICRMT). As of November 30, 2015, the County remained a member of ICRMT. Prior to 2009, the County was a member of the Illinois Counties Insurance Trust (ICIT.)

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 ICRMT. ICRMT is a jointly governed public entity risk management pool, since no single member can collectively control ICRMT.

At November 30, 2014, the ICRMT program membership consisted of 281 local governments and other tax based entities.

The County has an established fund, the ICRMT Self-Insurance Fund, to pay all deductible related expenses. This fund is replenished each year with an approved tax levy. The expenses paid from the ICRMT Self-Insurance fund for the fiscal year ended November 30, 2015 totaled \$103,695.

The County also has an established fund, the Liability Insurance Fund, to pay all insurance premiums associated with being a participant in the ICRMT Insurance Trust. This fund is replenished each year with an approved tax levy. The expenses paid from the Liability Insurance Fund for the fiscal year ended November 30, 2015 totaled \$1,086,570.

The audited information presented for ICRMT is as of November 30, 2015.

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

NOTE 12: PUBLIC ENTITY RISK POOLS, SELF-INSURANCE AND RISK MANAGEMENT

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 2015, 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.

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.

NOTE 13: 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.

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

NOTE 13: INTERFUND TRANSFERS (CONTINUED)

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.

Interfund Transfers - Fund Financial Statements

Total Transfers In Presented in the Fund Financial Statements	\$ 10,724,487
<u>Total Transfers In</u>	\$ 10,724,487
Total Transfers Out Presented in the Fund Financial Statements	\$ 10,724,487
<u>Total Transfers Out</u>	\$ 10,724,487

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

Fund Name	Transfer From	Transfer To
<i>Governmental Activities</i>		
Capital Improvement Trust Fund	\$ -	\$ 275,000
Compensated Absences Fund	-	60,000
Cremation Trust Fund	10,000	-
Employees' Insurance Fund	-	1,900,000
General Fund	4,878,373	1,694,093
General Fund Reserve Trust Fund	-	1,396,560
Grant Clearing Fund	53,466	-
Gravel Road Tax Fund	-	189,702
Highway ACH Clearing	1,155,605	-
Highway General Fund	6,000	505,058
Highway Mining Reimbursement Fund	474,253	-
Illinois Municipal Retirement Fund	14,000	-

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

NOTE 13: INTERFUND TRANSFERS (CONTINUED)

<u>Fund Name</u>	<u>Transfer From</u>	<u>Transfer To</u>
Indemnity Fund	51,800	-
Jail Construction Fund	1,442,000	-
Jail Debt Reserve Fund	-	1,442,000
Jail Debt Service Fund	-	1,200,000
Jail Repair & Maintenance Fund	-	25,000
Liability Insurance Fund	1,000	-
Motor Fuel Tax Fund	697,154	741,809
Retiree Health Insurance Fund	-	21,813
Self Insurance Bond Fund	480,000	-
Sheriff's Fees Fund	1,042,826	-
Sheriff's Medical Fund	25,000	-
Township Bridge Fund	3,082	22,428
Unit Motor Fuel Fund	350,000	728,450
Unit Road and Bridge Fund	7,500	266,307
Unit Special Bridge Fund	22,428	256,267
Workman's Compensation Fund	10,000	-
Total	<u>\$ 10,724,487</u>	<u>\$ 10,724,487</u>

NOTE 14: 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.

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

NOTE 15: RESTRICTED NET POSITION

Restricted net position 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 position of the fund will be disclosed as restricted in the Government-wide Statement of Net Position and the Governmental Funds Balance Sheet.

NOTE 16: POST EMPLOYMENT BENEFIT PLANS OTHER THAN PENSIONS

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 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, 2015, the Plan held \$246,065 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.

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

NOTE 16: POST EMPLOYMENT BENEFIT PLANS OTHER THAN PENSIONS (CONTINUED)

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, 2015, the County contributed \$21,813 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, 2015, the accrued liability for benefits was \$415,866, and the value of assets was \$246,065, resulting in an underfunded accrued liability of (\$169,801) and a funded ratio of 59 percent. The covered expenses of the plan for the year ended November 30, 2015 were \$79,484.

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 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.

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

NOTE 16: POST EMPLOYMENT BENEFIT PLANS OTHER THAN PENSIONS (CONTINUED)

- 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.

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 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.

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

NOTE 16: POST EMPLOYMENT BENEFIT PLANS OTHER THAN PENSIONS (CONTINUED)

- 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 reserves the right to submit requests for bids for health insurance providers and agents in accordance with fiscal year planning.
- 4) 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.
- 5) 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.
- 6) 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.
- 7) 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.
- 8) 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 Health Insurance Plan will be properly negotiated through collective bargaining procedures prior to adoption of any plan amendments.
- 9) 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.
- 10) County employees retiring prior to the effective date of the plan resolution are not eligible for Retiree Health Insurance Plan benefits.
- 11) 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
- 12) 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

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

NOTE 16: POST EMPLOYMENT BENEFIT PLANS OTHER THAN PENSIONS (CONTINUED)

by the County for County employees, with the funding emphasis being on the Retiree Health Insurance Plan.

- 13) 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, 2015

Member	Effective Month of Plan Entry	Current Age							Current Age	Current Age
			2016	2017	2018	2019	2020	2021	Total Benefits To Be Paid	Interest Discounted Present Value of Benefits to Be Paid
1	1/2008	84	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 14,400	\$ 14,400
2	8/2008	62	6,000	6,000	2,400	2,400	2,400	2,400	21,600	21,600
3	10/2008	78	1,869	1,962	2,060	2,163	2,271	2,385	12,710	11,214
4	2/2010	60	4,884	5,128	5,384	5,653	4,400	2,400	27,849	27,849
5	3/2010	63	6,000	2,400	2,400	2,400	2,400	2,400	18,000	18,000
6	8/2010	56	6,000	6,000	6,000	6,000	6,000	6,000	36,000	36,000
7	10/2010	77	2,400	2,400	2,400	2,400	2,400	2,400	14,400	14,400
8	4/2011	54	6,000	6,000	6,000	6,000	6,000	6,000	36,000	36,000
9	8/2011	55	6,000	6,000	6,000	6,000	6,000	6,000	36,000	36,000
10	6/2012	64	4,044	-	-	-	-	-	4,044	4,044
11	9/2012	65	2,400	2,400	2,400	2,400	2,400	2,400	14,400	14,400
12	2/2013	58	6,000	6,000	6,000	6,000	6,000	6,000	36,000	36,000
13	9/2014	58	6,000	6,000	6,000	6,000	6,000	6,000	36,000	36,000
14	10/2014	63	6,000	5,400	2,400	2,400	2,400	2,400	21,000	36,000
15	10/2014	67	1,800	1,800	1,800	1,800	1,800	1,800	10,800	10,800
16	7/2015	63	6,000	6,000	2,400	2,400	2,400	2,400	21,600	21,600
17	10/2015	57	4,884	5,128	5,384	5,653	5,936	6,000	32,985	29,304
Current Age Total of Benefits to be Paid			\$ 78,681	\$ 71,018	\$ 61,428	\$ 62,069	\$ 61,207	\$ 59,385	\$ 393,788	\$ 403,611

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

NOTE 16: POST EMPLOYMENT BENEFIT PLANS OTHER THAN PENSIONS (CONCLUDED)

Annual increases in medical care costs:			
2006	3.00%	2011	4.20%
2007	3.00%	2012	4.00%
2008	3.00%	2013	4.40%
2009	4.00%	2014	3.00%
2010	4.40%	2015	3.00%
			<u>10 Year Average</u>
			<u>3.60%</u>
<i>Source: Bureau of Labor Statistics (www.bls.gov/cpi/tables.htm)</i>			

Assumptions:

- 1) The calculations are made using a November 30, 2015 date.
- 2) The amounts under columns labels years 2016 - 2021 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

NOTE 17: RESERVES

During the fiscal year ended November 30, 2012, 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, 2015, the cash in the General Fund Reserve Trust totaled \$2,829,957. 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 Debt Service Fund.

NOTE 18: FIDUCIARY AGENCY FUNDS – VILLAGE OF WHITEASH

Basic Information

As of November 30, 2015, the County's Fiduciary Fund Financial Statements – Agency Funds include two funds for the former Village of Whiteash, Illinois. The two funds are the Whiteash Sewage Fund and the Whiteash USDA Bond Fund. On November 4, 2014, the Village of Whiteash, Illinois residents passed a referendum dissolving the Village of Whiteash, Illinois. While the referendum to dissolve the Village of Whiteash, Illinois passed on November 4, 2014, the Village will not be allowed to officially dissolve until the bonded debt incurred by the Village is paid in full. The bonded debt was incurred on April 28, 1999 and is scheduled to be paid off in 2038.

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

NOTE 18: FIDUCIARY AGENCY FUNDS – VILLAGE OF WHITEASH (CONTINUED)

Fiscal Year End

The fiscal year end of the former Village of Whiteash, Illinois was May 31st of each fiscal year.

Former Village of Whiteash, Illinois' Elected Officials' Information:

The most current listing of elected officials for the Village of Whiteash, Illinois' is as follows:

<p><u>President</u> Phil Roberts 305 Binkley St. Marion, IL 62959 Term: 2013-2017 Elected: 2013 Resigned: 1/2014</p>	<p><u>Clerk</u> None No Candidate filed in 2013</p>	<p><u>Treasurer</u> Nicholas Roberts No address available Appointed 3/3/2012 Resigned: 1/2014</p>	<p><u>Trustee</u> Judy Baldwin 107 Hunter St. Marion, IL 62959 Term: 2013-2017</p>
<p><u>Trustee</u> George Baldwin 107 Hunter St. Marion, IL 62959 Term: 2013-2017</p>	<p><u>Trustee</u> Ethan Roberts 305 Binkley St. Marion, IL 62959 Term: 2013-2017 Resigned: 4/2014</p>	<p><u>Trustee</u> Gary Jones 806 Binkley St. Marion, IL 62959 Term: 2011-2015</p>	<p><u>Trustee</u> Daniel Sloan No address available Resigned: 5/2014 Term: 2011-2015</p>
<p><u>Trustee</u> Rhonda Briscoe 701 Binkley St. Marion, IL 62959 Appointed: 4/2014 Term: 4/2014-2015</p>	<p><u>Trustee</u> Eric Briscoe 701 Binkley St. Marion, IL 62959 Appointed: 4/2014 Term: 4/2014-2015</p>	<p><u>Trustee</u> Nicholas Roberts 604 Taft St. P.O. Box 284 Johnston City, IL 62951 Term: 2011-2015 Resigned: 9/2012</p>	

Fiduciary Agent – As the Village appeared to have been abandoned by all but one Village Trustee, the County Board and County Treasurer agreed to act as an interim Fiduciary Agent until a permanent Trustee of the Village's affairs could be determined.

In December of 2014, subsequent to the vote to dissolve, the one remaining Village Trustee transferred the cash in bank to Williamson County Government to act as a fiduciary agent. As of the referendum date, the identified assets of the Village of Whiteash were: Cash in bank – 4 bank accounts; land, a building and contents used for Village Hall meetings (identified as property index number 03-31-104-018); land, a pole-barn building, and contents used for sewer system maintenance (identified as property index numbers 03-31-102-001, 03-31-102-002, 03-31-102-003 and 03-31-102-004); a Village squad car; a sewer system put into service in approximately 2000; an additional parcel of land used as a cemetery (identified as parcel index number 03-31-126-008); and infrastructure assets.

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

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

NOTE 18: FIDUCIARY AGENCY FUNDS – VILLAGE OF WHITEASH (CONTINUED)

Buildings & Improvements	20 Years	Sewer System	40 Years
Equipment	5 Years	Fencing	10 Years

A summary of fixed assets as of the referendum date is:

Land*	\$ 13,000	(Sold December 4, 2015)
Police Car	20,487	(Sold April 7, 2016)
Police Car Equipment	13,040	(Sold April 7, 2016)
Village Hall Building	16,500	(Sold December 4, 2015)
Cemetery Fence	2,875	
Sewer System	1,068,094	
Sewer System Pole Barn	30,000	(Sold November 19, 2015)
Total	<u>\$ 1,163,996</u>	

Less: Accumulated Depreciation (396,768)

Net Assets as of referendum date \$ 767,228

*Land with Cemetery was not sold.

A summary of fixed assets as of November 30, 2015:

Land*	\$ 13,000	(Sold December 4, 2015)
Police Car	20,487	(Sold April 7, 2016)
Police Car Equipment	13,040	(Sold April 7, 2016)
Village Hall Building	16,500	(Sold December 4, 2015)
Cemetery Fence	2,875	
Sewer System	1,068,094	
Sewer System Pole Barn	30,000	(Sold November 19, 2015)
Total	<u>\$ 1,163,996</u>	

Less: Accumulated Depreciation (424,970)

Net Assets as of referendum date \$ 739,026

*Land with Cemetery was not sold.

Depreciation Expense

Expense Category

Public Works

Total Depreciation Expense

<u>Amount</u>
<u>\$ 28,202</u>
<u>\$ 28,202</u>

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

NOTE 18: FIDUCIARY AGENCY FUNDS – VILLAGE OF WHITEASH (CONTINUED)

<u>Assets are recorded in the Sewage Fund and the USDA Bond Fund</u>	Village Balance			November 30, 2015
	November 30, 2014	Additions	Disposals	
<u>Capital assets not being depreciated</u>				
Land	\$ 13,000	\$ -	\$ -	\$ 13,000
<u>Total capital assets not being depreciated</u>	<u>\$ 13,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,000</u>
<u>Capital assets being depreciated</u>				
Sewer System	\$ 1,068,094	\$ -	\$ -	\$ 1,068,094
Sewer System Pole Barn	30,000	-	-	30,000
Police Vehicle	20,487	-	-	20,487
Police Vehicle Equipment	13,040	-	-	13,040
Building	16,500	-	-	16,500
Cemetery Fence	2,875	-	-	2,875
<u>Total capital assets being depreciated</u>	<u>\$ 1,150,996</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,150,996</u>
<u>Less accumulated depreciation for</u>				
Sewer System	\$ 396,768	\$ 28,202	\$ -	\$ 424,970
<u>Total accumulated depreciation</u>	<u>\$ 396,768</u>	<u>\$ 28,202</u>	<u>\$ -</u>	<u>\$ 424,970</u>
<u>Total capital assets being depreciated, net</u>	<u>\$ 767,228</u>	<u>\$ (28,202)</u>	<u>\$ -</u>	<u>\$ 739,026</u>

The initial cost of the construction of the sewer system and sewer system pole bard was paid for with combined funds from a CDAP grant from the State of Illinois (est. \$360,000), a grant from the U.S. Department of Agriculture (est. \$445,000), and a loan from U.S. Rural Development (\$214,000.)

The Village of Whiteash, Illinois had outstanding USDA Rural Development Bonds in the amount of \$160,237 as of the referendum date. The Village had used the bond proceeds to install a new sewer system and to construct a pole barn for maintenance equipment. There were no other identified liabilities of the Village of Whiteash, Illinois as of the referendum date.

Summary of the debt as of November 30, 2015:

	Village Balance	Additions	Reductions	November 30,	Principal Amounts Due in one year
	November 30, 2014			2015	
<u>Fiduciary Activities</u>					
Sewer Bonds	\$ 160,237	\$ -	\$ (4,066)	\$ 156,171	\$ 4,000
<u>Total Fiduciary Activities</u>	<u>\$ 160,237</u>	<u>\$ -</u>	<u>\$ (4,066)</u>	<u>\$ 156,171</u>	<u>\$ 4,000</u>

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

NOTE 18: FIDUCIARY AGENCY FUNDS – VILLAGE OF WHITEASH (CONTINUED)

Alternative Revenue USDA Bonds
Village of Whiteash, Illinois
Dated: April 28, 1999, Interest Rate: 4.50%
Original Principal: \$214,000.
Maturity Date: May 1, 2038

Fiscal Year Ending November 30,	Principal	Interest
2016	\$ 4,000	\$ 7,470
2017	4,000	7,290
2018	4,000	7,110
2019	4,000	6,930
2020	6,000	6,705
2021-2025	30,000	29,475
2026-2030	36,000	22,320
2031-2035	46,000	13,095
2036-2037	22,171	2,385
<u>Total</u>	\$ 156,171	\$ 102,780

Transfer of Cash and Cash Equivalents to Fiduciary Agent

As of December 29, 2014, the date of the cash in bank transfer, the Village’s cash in bank consisted of the following bank accounts and amounts:

- Bank of Herrin – Operations & Maintenance Fund # 5028043 - \$32,350.61
- Bank of Herrin – Bond, Interest & Motor Fuel #5028051 - \$10,891.56
- Bank of Herrin – General Fund #5026873 - \$10,059.33
- US Bank – Motor Fuel Tax #7139171594 - \$14,323.80

The final bank withdrawals on these Village of Whiteash bank accounts were deposited with the Fiduciary Agent as follows:

Bank of Herrin – Operations and Maintenance Fund # 5028043 – The final withdrawal of \$32,350.61 on December 24, 2014 was deposited into the Fiduciary Agent’s newly established 1st Southern Bank account #2256475 (Whiteash Sewage Fund) on December 29, 2014. The \$32,350.61 was deposited along with \$10,059.33 from the Village of Whiteash’s Bank of Herrin Account #5026873 (General Fund) for a combined deposit of \$42,409.94.

Bank of Herrin – Bond, Interest & Motor Fuel #5028051 – This bank account appears to be a combined purpose checking account. A review of the Village’s records disclosed a memo dated April 8, 2014 directing the Bank of Herrin to modify the account name to reflect the “BOND, INTEREST & MOTOR FUEL ACCOUNT.”

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

NOTE 18: FIDUCIARY AGENCY FUNDS – VILLAGE OF WHITEASH (CONTINUED)

The final withdrawal of \$10,891.56 from this account was distributed as follows:

On December 22, 2014, a cashier's check in the amount \$1,763.95 was made payable to the Williamson County Treasurer. This amount appears to represent the amount of the bond and interest funds that were in the Village's combined purpose checking account. On December 22, 2014, a cashier's check was made payable to the Williamson County Treasurer for \$9,127.61. This amount appears to represent the amount of the motor fuel tax funds that were in the Village's combined purpose checking account. There is no indication of who determined the amount of bond and interest funds and motor fuel tax funds for these two distributions. The total of these two cashier's checks is \$10,891.56.

The Fiduciary Agent deposited the \$1,763.95 cashier's check into the Fiduciary Agent's newly established 1st Southern Bank Account #2256453 (Whiteash USDA Bond) on December 30, 2014.

The Fiduciary Agent endorsed the cashier's check in the amount of \$9,127.61 over to the State Treasurer, State of Illinois. The Fiduciary Agent received an email on December 23, 2014 from the County's Highway Engineer directing the endorsement of the cashier's check and the subsequent return to the State of Illinois. The County Highway Engineer had received and forwarded an email a representative with the Illinois Department of Transportation directing the County that the remaining MFT funds in the Village of Whiteash's bank account(s) should be directly returned to the Illinois Department of Transportation for redistribution of MFT funds. The email forwarded from the Illinois Department of Transportation also stated that the check should be made payable to "State Treasurer, State of Illinois." As a cashier's check was already prepared and made payable to the Fiduciary Agent in anticipation of the Village of Whiteash closing its bank accounts, the County Treasurer endorsed the check over to the State Treasurer, State of Illinois in an effort to be in compliance with the Illinois Department of Transportation's instruction to return the funds to the State of Illinois for redistribution.

Bank of Herrin – General Fund #5026873 – The final withdrawal of \$10,059.33 on December 22, 2014 was deposited into the Fiduciary Agent's newly established bank 1st Southern Bank account #2256475 (Whiteash Sewage Fund) on December 29, 2014. The \$10,059.33 was deposited along with \$32,350.61 from the Village of Whiteash's Bank of Herrin Account #5028043 (Operations and Maintenance Fund) for a combined deposit of \$42,409.94.

US Bank account # 7139171594 - This was a Village of Whiteash bank account that was used for Motor Fuel Tax. On December 26, 2014, the funds from this bank account were distributed via a cashier's check. A cashier's check in the amount of \$14,323.80 was made payable to the Village of Whiteash. The Village's remaining Trustee, endorsed this cashier's check over to the State Treasurer, State of Illinois. This represented a return of motor fuel tax funds as directed by the Illinois Department of Transportation.

Establishment of Fiduciary Agent Bank Accounts – Fiduciary Agent

For receipt and future accounting of the Village of Whiteash's cash in bank and future sewer system receipts and disbursements, the Fiduciary Agent established four new bank accounts. They are as follows:

- 1st Southern Bank account #2256475 (Whiteash Sewage Fund) – established 12/29/2014
- 1st Southern Bank account #2256453 (Whiteash USDA Bond) – established 12/29/2014
- 1st Southern Bank account #2256464 (Whiteash Motor Fuel Tax) – established 12/29/2014
- 1st Southern Bank account #2282765 (Whiteash Repair & Replacement) – established 3/11/2016

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

NOTE 18: FIDUCIARY AGENCY FUNDS – VILLAGE OF WHITEASH (CONTINUED)

1st Southern Bank account #2256475 (Whiteash Sewage Fund) – This bank account received \$32,350.61 on December 24, 2014 from the Bank of Herrin – Operations and Maintenance Fund # 5028043. The \$32,350.61 was deposited along with \$10,059.33 from the Village of Whiteash’s Bank of Herrin Account #5026873 (General Fund) for a combined deposit of \$42,409.94. This separate and segregate bank account will be used to deposit all receipts from the sewer system billing system, pay for all sewer systems expenses, and transfer the required semi-annual bond principal and interest payments to the Whiteash USDA Bond bank by the Fiduciary Agent.

1st Southern Bank account #2256453 (Whiteash USDA Bond) - The Fiduciary Agent deposited the \$1,763.95 cashier’s check into the newly established 1st Southern Bank Account #2256453 (Whiteash USDA Bond) on December 30, 2014. The cashier’s check was written from the Bank of Herrin – Bond, Interest & Motor Fuel #5028051. This separate and segregate bank account will be used to record transfer in from the Whiteash Sewage fund and to make the semi-annual bond principal and interest payments by the Fiduciary Agent.

1st Southern Bank account #2256464 (Whiteash Motor Fuel Tax) - The Fiduciary Agent did open a Motor Fuel Bank Account. That bank account was established at 1st Southern Bank under account number 2256464. However, after receiving guidance from the Illinois Department of Transportation to return the funds directly to the State of Illinois and not to deposit them into any Fiduciary bank account, this bank was never used. The Fiduciary Agent has since closed this bank account.

1st Southern Bank account #2282765 (Whiteash Repair & Replacement Fund) – This bank account was established on March 11, 2016. The Fiduciary Agent deposited the proceeds from the sale of the former Village Hall. The sale proceeds of \$12,000 was deposited into this fund. The Fiduciary Agent set these funds aside for unanticipated repairs and maintenance expenses.

Fiduciary Agent’s Subsequent Sale of Village of Whiteash Assets

On November 19, 2015, the land and pole barn and all contents, identified as property index numbers 03-31-102-001, 03-31-102-002, 03-31-102-003 and 03-31-102-004 were sold by the Fiduciary Agent. Originally the pole barn was constructed from the proceeds of the USDA Rural Development Bond when the bond was issued in 1999. The gross sale price of the land and pole barn was \$24,000. The net proceeds from the sale of the pole barn, after closing costs and auction fees were \$19,307.32. The entire amount of net proceeds was deposited into the USDA Bond Fund on December 7, 2015. The Fiduciary Agent made an advanced debt payment of \$19,307.32 on April 20, 2016 with the sale proceeds. The advanced debt payment was made in addition to the required semi-annual bond payment. An independent auction company was contracted to sell the building. The building was sold to an unrelated third party for the highest bid received from auction.

On December 4, 2015, the land and former Village Hall Building and all contents, identified as property index number 03-31-104-018, was sold by the Fiduciary Agent. The gross sale price of the land and former Village Hall was \$12,000. The entire gross sales proceeds were deposited into a repairs and maintenance fund. An independent auction company was contracted to sell the building. The building was sold to an unrelated third party for the highest bid received from auction.

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

NOTE 18: FIDUCIARY AGENCY FUNDS – VILLAGE OF WHITEASH (CONTINUED)

On April 7, 2016, the Fiduciary Agent sold the Village of Whiteash's squad car for \$7,657. In the spring of 2016, the Fiduciary Agent solicited bids from multiple surrounding policing agencies in order to sell the squad car. The Fiduciary Agent accepted the highest bid of \$7,657 from the Village of Goreville, Illinois in April of 2016. The \$7,657 of proceeds from the sale of the squad car were placed in the Fiduciary Agent's established fund known as the Whiteash Sewage Fund.

Sewer Bond Principal and Interest Payments

The Village of Whiteash, Illinois incurred a USDA Rural Development Bond in the amount of \$214,000 on April 28, 1999. The interest rate is fixed at 4.50%.

As of the date of referendum, the Fiduciary Agent will make the required USDA Rural Development Bond principal and interest payments from sewer fees generated by the former Village of Whiteash, Illinois Sewer System.

Williamson County Government does not assume responsibility to: 1) make the required principal and interest payments; and 2) to provide funding in order to make any of the principal and interest payments. The responsibility to make the required principal and interest payments and to provide funding in order to make the principal and interest payments rests with the former Village of Whiteash, Illinois' Trustees and Elected Officials. The Fiduciary Agent will transfer the semi-annual bond principal and interest payments to the bondholder if funds are available from the former Village's sewer system fees.

Through the date of this report, the Fiduciary Agent has made the following USDA bond principal and interest payments from the Whiteash USDA Bond Fund in accordance with the Village's previous bond schedule:

April 2, 2015	\$	7,574.96 (Bond Principal and Interest)
October 16, 2015	\$	3,483.49 (Bond Interest)
April 19, 2016	\$	7,347.25 (Bond Principal and Interest)
April 20, 2016	\$	19,307.32 (Advance principal debt refunding)
November 10, 2016	\$	2,962.15 (Bond Interest)
April 13, 2017	\$	6,962.15 (Bond Principal and Interest)

As of the date of this report, it appears that the required USDA Bond principal and interest payments are current.

The Village of Whiteash's USDA Rural Development bond principal balance was \$160,237 as of the referendum date. The interest due on November 1, 2014 was paid by the Village of Whiteash prior to the referendum date. The amortization schedule for the required principal and interest payments for the entire bond issue is:

Remaining Assets

As of the referendum date, the Village of Whiteash did not provide the County with a listing of assets, inclusive on asset, name, tag number, purchase date, purchase price, useful life, or annual depreciation.

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

NOTE 18: FIDUCIARY AGENCY FUNDS – VILLAGE OF WHITEASH (CONTINUED)

As of the date of this report, an additional parcel of land used as a cemetery (identified as parcel index number 03-31-126-008), was identified through property records. As this is a cemetery with human remains, by law, this parcel of land cannot be sold.

Infrastructure Assets

As of the referendum date, the former Village of Whiteash had infrastructure assets. The infrastructure assets consisted of roads, alleyways, culverts and drainage tiles. Upon inspection by the Williamson County Highway Engineer it was determined that the infrastructure assets were in a state of disrepair and a value was not determinable.

Current and Future Sewer System Billing Rates

On August 20, 2015, Fiduciary Agent held a public meeting to discuss the current economic state of the former Village of Whiteash’s sewer system and proposed increases in sewer rates for the customers of the sewer system. The annual costs of the semi-annual bond principal and interest payments as well as future anticipated repairs and maintenance on the sewer system were included in the discussions at that meeting.

In order to fund the future semi-annual bond payments and the projected repairs and maintenance expenses, the Fiduciary Agent increases the sewer rates as follows:

Prior sewer rates:	\$22.50 base charge
	\$ 5.85 per 1,000 gallons over base
Effective <u>November 30, 2016</u> , the sewer rates will be increased to:	\$27.50 base charge
	\$ 6.10 per 1,000 gallons over base
Effective <u>September 1, 2017</u> , the sewer rates will be increased to:	\$27.50 base charge
	\$ 6.70 per 1,000 gallons over base
Effective <u>September 1, 2018</u> , the sewer rates will be increased to:	\$27.50 base charge
	\$ 7.35 per 1,000 gallons over base

In making the decision to increase sewer rates, the Fiduciary Agent was very cognizant of the residents on fixed and low incomes and therefore attempted to make the increase as accommodating as possible by implementing the increase over a three year time period.

The revenue from the increase in the sewer rates will be utilized to make future bond principal and interest payments as well as to establish repairs and maintenance reserves for future system repairs and maintenance costs that are inevitable. All income and expenses of the sewer system are maintained in the Fiduciary Agent’s Sewage Fund.

<u>Transfers In and Out</u>	<u>Transfer Out</u>	<u>Transfer In</u>
Whiteash USDA Bond Fund	\$ -	\$ 11,058
Whiteash Sewage Fund	11,058	-
Total	<u>11,058</u>	<u>\$ 11,058</u>

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

NOTE 19: PRIOR PERIOD ADJUSTMENTS

Prior Period Adjustment 1 (Statement of Net Position – Agency Fund):

The Statement of Net Position – Agency Funds contains a prior period adjustment. This adjustment is for the recording of the difference between the Village of Whiteash assets and liabilities. A summary of the adjustment is below:

Assets transferred in – Sewer System, net book value	\$ 593,992.
Assets transferred in – Whiteash Sewage Fund Land	<u>13,000.</u>
<u>Net Prior Period Adjustment 1</u>	<u>\$ 606,992.</u>

Prior Period Adjustment 2 (Government-wide Statement of Net Position):

The Government-wide Statement of Net Position has recorded the net pension liability, deferred inflows of resources, and deferred outflows of resources in accordance with GASB #68. The initial year of recording results in a prior period adjustment. A summary of the prior period adjustment is below:

Deferred Outflow of Resources – Regular Plan	\$ 4,532,024.
Deferred Outflow of Resources – SLEP Plan	1,701,697.
Deferred Outflow of Resources – ECO Plan	383,256.
Deferred Inflow of Resources – Regular Plan	(6,979.)
Deferred Inflow of Resources – SLEP Plan	(368,074.)
Net Pension Liability – Regular Plan	(7,463,020.)
Net Pension Liability – SLEP Plan	(3,336,924.)
Net Pension Liability – ECO Plan	<u>(814,489.)</u>
<u>Net Prior Period Adjustment 2</u>	<u>\$ 5,372,509.</u>

NOTE 20: IMRF FUNDS RECOVERY

During the fiscal year ended November 30, 2013, it was discovered that three employees in the Circuit Clerk's Office were colluding with each other to commit embezzlement and theft. An investigation was completed and the three employees were prosecuted and subsequently admitted guilt. One of the convicted employees retired under IMRF upon termination.

In accordance with Special Memorandum 324 from the Illinois Municipal Retirement Fund, if an active or inactive IMRF member is convicted of a felony in connection with his or her IMRF employment, the member is not eligible for an IMRF pension. If a retired IMRF member receiving an IMRF pension is convicted of a felony in connection with his or her IMRF employment, the pension is terminated in 2013.

In all cases, a member convicted of a job-related felony is eligible only for a refund of his or her member contributions without interest.

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

NOTE 20: IMRF FUNDS RECOVERY (CONCLUDED)

State's Attorneys required by law to advise IMRF

The Illinois Counties Code requires State's Attorneys to notify IMRF if an IMRF member is convicted of a job related felony; 55 ILCS 5/3-9013 states:

“Sec. 3-9013. Pension funds; job-related felony. If an employee who is covered under a retirement system or pension fund created under the Illinois Pension Code is convicted of a felony relating to or arising out of or in connection with the employment for which the employee is covered under the retirement system or pension fund, the State's Attorney must notify the board of trustees for that retirement system or pension fund.”

IMRF benefits are an important part of a public employee's compensation and are not payable to a member who violates the public's trust by committing a job-related felony.

Accordingly, IMRF was notified by the States Attorney's Office upon the retired employee's conviction. On July 15, 2015, the County received an IMRF Pension credit of \$107,797.14. This credit was in IMRF internal credit to the County's Regular Retirement Reserve and the County did not receive a reimbursement check. Therefore, no adjustment was made on the Government-Wide Statement of Net Assets or Government-Wide Statement of Activities. The convicted retired employee was entitled to and did receive all individual pension withholdings.

Also, the States Attorney's Office notified IMRF of the convictions for the two non-retired employees. The two non-retired convicted employees were not eligible for retirement benefits upon termination in 2013. The two non-retired convicted employee were entitled to and did receive all individual pension withholdings. All previous employer contributions for the two non-retired employees were absorbed into the County's Regular Retirement Reserve. The total amount absorbed into the County's Regular Retirement Reserve for the two non-retired employees was not disclosed.

REQUIRED SUPPLEMENTARY INFORMATION

WILLIAMSON COUNTY GOVERNMENT
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2015

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)
<u>Regular</u>						
12/31/2015	\$ 24,172,796	\$ 30,296,332	\$ 6,123,536	79.79%	\$ 11,243,694	54.46%
12/31/2014	23,226,036	27,984,363	4,758,327	83.00%	10,336,071	46.04%
12/31/2013	20,599,109	25,364,108	4,764,999	81.21%	9,930,281	47.98%

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$23,694,879. On a market basis, the funded ratio would be 78.21%.

SLEP

12/31/2015	\$ 5,393,574	\$ 8,206,519	\$ 2,812,945	65.72%	\$ 1,560,271	180.29%
12/31/2014	3,664,234	6,339,260	2,675,026	57.80%	1,796,088	148.94%
12/31/2013	4,846,547	7,696,513	2,849,966	62.97%	1,789,020	159.30%

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$5,249,390. On a market basis, the funded ratio would be 63.97%.

ECO

12/31/2015	\$ (10,172)	\$ 735,477	\$ 745,649	0.00%	\$ 234,686	317.72%
12/31/2014	328,645	1,052,894	724,249	31.21%	362,229	199.94%
12/31/2013	1,774,164	2,268,424	494,260	78.21%	401,456	123.12%

On a market value basis, the actuarial value of assets as of December 31, 2015 is (\$59,636). On a market basis, the funded ratio would be 0.00%.

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, 2015

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2015	November 30, 2015		
	Original Budget	Amended Budget		
Receipts:				
<u>State of Illinois Tax Revenue and Salary Reimbursements</u>				
Sales tax	\$ 2,900,000	\$ 2,954,188	\$ 2,964,108	\$ 9,920
Income tax	2,100,000	2,265,000	2,197,335	(67,665)
Personal property replacement tax	390,000	417,000	440,584	23,584
Use tax	375,000	338,545	338,545	-
Inheritance tax	-	-	-	-
States Attorney's salary reimbursement	148,677	86,728	86,728	-
Supervisor of Assessment's salary reimbursement	31,212	23,802	23,802	-
Public Defender's salary reimbursement	99,895	59,104	59,104	-
<u>U.S. Government Reimbursements</u>				
Emergency management reimbursement	25,000	25,000	27,668	2,668
<u>County Fees, Interest, and Property Tax Receipts</u>				
County general corporate tax levy	4,891,825	5,150,000	5,110,679	(39,321)
Mobile home taxes	4,800	20,000	-	(20,000)
Payments in lieu of tax	12,000	20,000	10,423	(9,577)
Interest, penalties and costs - real estate & mobile homes	170,000	170,000	170,737	737
Interest income - Certificates of Deposit	3,000	3,000	-	(3,000)
Interest income - General Fund #702-175-5	4,500	4,500	3,109	(1,391)
Interest income - Payroll account #801-110-6	200	200	127	(73)
Interest income - Money market #170-287-0	200	200	-	(200)
County Clerk - fees	505,000	447,722	494,523	46,801
Sheriff - fees	50,000	56,000	53,372	(2,628)
Sheriff - housing of inmates	540,000	1,004,717	983,481	(21,236)
Sheriff - civil service fees	50,000	47,000	54,333	7,333
Sheriff - telephone fees	80,000	54,000	50,353	(3,647)
Sheriff - inmate booking fees	30,000	25,000	-	(25,000)
Circuit Clerk - clerk fees	705,000	718,238	715,767	(2,471)
Circuit Clerk - drug fines	500	500	-	(500)
Circuit Clerk - criminal fees	105,000	112,186	116,524	4,338
Circuit Clerk - traffic fines and fees	285,000	300,433	297,091	(3,342)
Circuit Clerk - weight fines	56,000	87,556	83,412	(4,144)
Treasurer's Tourism administration fees	5,000	5,000	7,178	2,178
States Attorney - fees	22,000	26,083	26,549	466
Public Defender - fees	18,000	9,376	9,642	266
Economic development - administration fees	11,500	20,181	20,181	-
Animal control fees - municipalities & registration fees	160,000	80,000	118,438	38,438
Liquor license fees	31,000	27,695	27,695	-
Miscellaneous income	60,100	84,926	18,949	(65,977)
Rent income - land	42,381	42,381	42,384	3
Postage reimbursements	10	250	-	(250)
Cable franchise fees	2,000	7,112	5,067	(2,045)
Real estate tax CD sales	5,500	5,500	1,500	(4,000)
Rental housing support fees	5,000	5,000	4,472	(528)
Real estate tax overpayments	74,378	126,000	126,157	157
Xerox copy fees	10	-	-	-
Insurance reimbursement for Workmen's Compensation claims	100	-	-	-
State of Illinois reimbursement for Election judges salaries	100	26,000	-	(26,000)
Reimbursement - 1st Judicial Circuit for Lead County Treasurer's services	20,000	20,000	20,000	-
Reimbursement from 911 all dispatch grant salaries	60,000	60,000	51,000	(9,000)
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
Transfer in - IMRF Fund	14,000	14,000	14,000	-
Transfer in - Non-Resident/Indemnity Fund	51,800	51,800	51,800	-
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
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	92,000	43,760	52,199	8,439
Transfer in - General Fund Reserve Trust Fund	100	-	-	-
Total Receipts	\$ 14,740,288	\$ 15,548,183	\$ 15,378,016	\$ (170,167)
Disbursements:				
<u>County Clerk:</u>				
<u>Recording and Vital Records</u>				
<u>Services</u>				
County Clerk's salary	\$ 74,402	\$ 74,402	\$ 74,402	\$ -
Regular employees' salaries	276,780	276,780	259,827	16,953
Human Resources Officer	44,336	44,336	44,269	67

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

GENERAL FUND
NOVEMBER 30, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2015	November 30, 2015	ACTUAL	
	Original Budget	Amended Budget		
Recording and vital records extra hire & overtime	7,000	7,000	-	7,000
Chief County Clerk's stipend	4,500	4,500	4,495	5
Chief County Recorder's stipend	2,500	2,500	2,493	7
Chief Tax Extension Deputy's stipend	2,500	2,500	2,493	7
Total Services	\$ 412,018	\$ 412,018	\$ 387,979	\$ 24,039
Materials				
Stationery and office expenses	\$ 20,000	\$ 20,000	\$ 19,178	\$ 822
Computer supplies	5,000	5,000	8,399	(3,399)
Travel and conference expenses	4,000	4,000	3,620	380
Office holder & employee bond premiums	3,500	3,500	3,093	407
Postage expense	25,000	25,000	24,941	59
Postage machine lease expense	1,975	1,975	1,697	278
Assessor's and Collector's paper	8,000	8,000	6,250	1,750
Total Materials	\$ 67,475	\$ 67,475	\$ 67,178	\$ 297
Elections				
Services				
Election judges' salaries and other expenses	\$ 60,000	\$ 60,000	\$ 50,716	\$ 9,284
Polling places' rent and cleaning	4,500	4,500	2,769	1,731
Registration of voters	4,000	4,000	5,169	(1,169)
Election publication expense	10,000	10,000	7,069	2,931
Computer maintenance agreements	55,863	55,863	50,438	5,425
Total Services	\$ 134,363	\$ 134,363	\$ 116,161	\$ 18,202
Materials				
Ballots and supplies	\$ 45,000	\$ 45,000	\$ 39,747	\$ 5,253
Total Materials	\$ 45,000	\$ 45,000	\$ 39,747	\$ 5,253
Total County Clerk	\$ 658,856	\$ 658,856	\$ 611,065	\$ 47,791
County Treasurer:				
Regular Services				
Services				
Treasurer's salary	\$ 74,402	\$ 74,402	\$ 74,402	\$ -
Deputies' salaries	88,722	88,722	88,467	255
1st Judicial Circuit expenses	17,500	17,500	17,456	44
Total Services	\$ 180,624	\$ 180,624	\$ 180,325	\$ 299
Materials				
Office expenses	\$ 1,900	\$ 1,900	\$ 1,823	\$ 77
Office holder & employee bond premiums	1,800	1,800	1,764	36
Treasurer's travel expenses	2,400	2,400	2,943	(543)
Computer services and forms	8,000	8,000	8,000	-
Treasurer's cellular telephone expenses	800	800	556	244
Total Materials	\$ 14,900	\$ 14,900	\$ 15,086	\$ (186)
Tax Collector				
Services				
Deputies' salaries	\$ 46,048	\$ 46,048	\$ 45,985	\$ 63
Postage expense	15,000	15,000	14,827	173
Real estate tax collection expenses	23,000	23,000	21,544	1,456
Total Services	\$ 84,048	\$ 84,048	\$ 82,356	\$ 1,692
Materials				
Office expenses	\$ 2,400	\$ 2,400	\$ 2,627	\$ (227)
Publication expenses	2,500	2,500	2,128	372
Total Materials	\$ 4,900	\$ 4,900	\$ 4,755	\$ 145
Total County Treasurer	\$ 284,472	\$ 284,472	\$ 282,522	\$ 1,950
County Sheriff:				
Services - Deputies and Dispatchers				
Sheriff's salary	\$ 74,402	\$ 74,402	\$ 74,402	\$ -
Supervisor of Safety's salary	3,000	3,000	3,000	-
Computer officer's stipend	3,500	3,500	1,845	1,655
Payroll secretary's stipend	2,000	2,000	3,360	(1,360)
Civil process clerk's stipend	2,350	2,350	2,420	(70)
Civil process server's salary	31,105	31,105	28,529	2,576
Deputies' salaries	1,334,155	1,334,155	1,272,735	61,420
Deputies' regular overtime	65,000	65,000	73,307	(8,307)
Deputies' meth-related overtime	5,000	5,000	333	4,667
Deputies' incentive pay	17,025	17,025	12,984	4,041
Deputies' rank pay	24,000	24,000	22,339	1,661

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2015	November 30, 2015	ACTUAL	
	Original Budget	Amended Budget		
Twenty - year Deputies' stipends	3,600	3,600	3,600	-
Deputies' holidays	32,000	32,000	17,752	14,248
Deputies' holiday overtime	50,000	50,000	34,627	15,373
Dispatchers' salaries - full-time	364,279	364,279	318,351	45,928
Dispatchers' part-time salaries and regular overtime	17,000	17,000	12,687	4,313
Dispatchers' incentive pay	2,450	2,450	2,237	213
Dispatchers' holidays	6,000	6,000	3,589	2,411
Dispatchers' holiday overtime	16,500	16,500	9,574	6,926
Secretaries' salaries	128,037	128,037	126,038	1,999
Clerk's salary	27,828	27,828	27,944	(116)
Admin building security	36,713	36,713	34,871	1,842
Total Services - Deputies and Dispatchers	\$ 2,245,944	\$ 2,245,944	\$ 2,086,524	\$ 159,420
Services - Corrections				
Correctional officers' salaries	\$ 1,944,854	\$ 1,944,854	\$ 1,926,288	\$ 18,566
Correctional officers' regular overtime	30,000	30,000	48,829	(18,829)
Correctional officers' rank pay	10,861	10,861	4,992	5,869
Correctional officers' holidays	11,000	11,000	7,630	3,370
Correctional officers' holiday overtime	32,000	32,000	24,954	7,046
Part-time Jail Cooks' salaries	-	-	2,018	(2,018)
Total Services - Corrections	\$ 2,028,715	\$ 2,028,715	\$ 2,014,711	\$ 14,004
Materials - Deputies and Dispatchers				
Gasoline expense	\$ 140,000	\$ 140,000	\$ 78,611	\$ 61,389
Auto repairs and maintenance	50,000	50,000	38,704	11,296
Sheriff out-of-county travel	2,000	2,000	1,192	808
Deputy out-of-county travel	13,000	13,000	9,421	3,579
Deputies' clothing expense	36,000	36,000	32,433	3,567
Deputies' training expense	32,000	32,000	29,893	2,107
Office expense	18,000	18,000	17,870	130
Merit board expenses	6,000	6,000	4,704	1,296
Auxiliary unit expenses	3,500	3,500	3,010	490
Radio room office supplies	3,000	3,000	2,545	455
Total Materials - Deputies and Dispatchers	\$ 303,500	\$ 303,500	\$ 218,383	\$ 85,117
Materials - Corrections				
Jail supplies	\$ 50,000	\$ 50,000	\$ 44,457	\$ 5,543
Medical aid to prisoners	162,500	162,500	136,422	26,078
Mental health aid to prisoners	4,500	4,500	-	4,500
Dieting of prisoners - Subcontract services	240,000	240,000	-	240,000
Correctional officers' clothing	48,000	48,000	36,507	11,493
Correctional officers' training	32,970	32,970	25,751	7,219
Total Materials - Corrections	\$ 537,970	\$ 537,970	\$ 243,137	\$ 294,833
Equipment				
Maintenance agreements & equipment leases	\$ 109,598	\$ 109,598	\$ 80,787	\$ 28,811
Total Equipment	\$ 109,598	\$ 109,598	\$ 80,787	\$ 28,811
Total County Sheriff	\$ 5,225,727	\$ 5,225,727	\$ 4,643,542	\$ 582,185
Circuit Clerk:				
Services				
Circuit Clerk's salary	\$ 74,403	\$ 74,403	\$ 74,403	\$ -
Regular employees' salaries	329,456	329,456	328,577	879
Supervisor's salary	39,144	39,144	39,095	49
Total Services	\$ 443,003	\$ 443,003	\$ 442,075	\$ 928
Materials				
Office supplies and expenses	\$ 12,000	\$ 12,000	\$ 13,673	\$ (1,673)
Office holder & employee bond premiums	715	715	715	-
Circuit Clerk's travel and conference expenses	475	475	-	475
Publication fees	950	950	360	590
Total Materials	\$ 14,140	\$ 14,140	\$ 14,748	\$ (608)
Total Circuit Clerk	\$ 457,143	\$ 457,143	\$ 456,823	\$ 320
States Attorney:				
Services				
States Attorney's salary	\$ 166,508	\$ 166,508	\$ 166,508	\$ -
Assistant States Attorneys' salaries	538,200	538,200	537,277	923
Assistant States Attorneys' overtime pay	25,150	25,150	26,150	(1,000)
Secretaries' salaries	260,332	260,332	251,800	8,532
Administrative aid's salary	54,808	54,808	54,759	49
Delinquent fine collections clerk's salary	38,388	38,388	26,919	11,469

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

GENERAL FUND
NOVEMBER 30, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2015	November 30, 2015	ACTUAL	
	Original Budget	Amended Budget		
Victim Witness Advocate's salary	22,500	22,500	13,697	8,803
Domestic Advocate salary	19,000	19,000	23,254	(4,254)
Juvenile Coordinator's salary)	23,520	23,520	20,573	2,947
Juvenile Assistant's salary	17,500	17,500	9,990	7,510
Domestic Violence Coordinator's salary	27,370	27,370	27,321	49
Law clerks expenses	500	500	512	(12)
Total Services	\$ 1,193,776	\$ 1,193,776	\$ 1,158,760	\$ 35,016
Materials				
Office expenses	\$ 13,000	\$ 13,000	\$ 24,491	\$ (11,491)
Travel expenses	5,000	5,000	1,950	3,050
Witness' fees and travel expenses	5,000	5,000	912	4,088
Attorney appellate services	24,000	24,000	24,000	-
Registration fees	2,899	2,899	3,056	(157)
Grand jury expenses	5,000	5,000	932	4,068
Service agreements	13,000	13,000	12,953	47
Transcripts	1,000	1,000	2,292	(1,292)
Westlaw licenses	6,928	6,928	9,643	(2,715)
Continuing education expenses	5,000	5,000	6,285	(1,285)
Computer maintenance agreements	5,332	5,332	1,132	4,200
Printing and publication expenses	3,500	3,500	2,620	880
Total Materials	\$ 89,659	\$ 89,659	\$ 90,266	\$ (607)
Total States Attorney	\$ 1,283,435	\$ 1,283,435	\$ 1,249,026	\$ 34,409
County Coroner:				
Services				
Coroner's salary	\$ 38,575	\$ 38,575	\$ 38,532	\$ 43
Deputy Coroner's salary	32,196	32,196	32,147	49
Assistant Coroners' salaries	7,500	7,500	7,450	50
Total Services	\$ 78,271	\$ 78,271	\$ 78,129	\$ 142
Materials				
Office expenses	\$ 1,000	\$ 1,000	\$ 511	\$ 489
Office holder bond expense	300	300	-	300
Dues and fees	350	350	350	-
Medical expenses	55,000	55,000	95,976	(40,976)
Training	1,500	1,500	1,527	(27)
Auto expenses	3,000	3,000	1,736	1,264
Communication expenses	2,500	2,500	1,680	820
Morgue operating expenses	6,500	6,500	7,225	(725)
Total Materials	\$ 70,150	\$ 70,150	\$ 109,005	\$ (38,855)
Total County Coroner	\$ 148,421	\$ 148,421	\$ 187,134	\$ (38,713)
Regional Office of Education:				
Services				
Secretaries' salaries	\$ 124,553	\$ 124,553	\$ 116,182	\$ 8,371
Total Services	\$ 124,553	\$ 124,553	\$ 116,182	\$ 8,371
Total Regional Office of Education	\$ 124,553	\$ 124,553	\$ 116,182	\$ 8,371
Circuit Court:				
Services				
Medical and psychiatric examinations	\$ 10,000	\$ 10,000	\$ 11,065	\$ (1,065)
Circuit Judge's salary assessment	3,500	3,500	3,210	290
Court appointed attorneys	35,000	35,000	21,112	13,888
Judicial secretaries', bailiffs', and clerks' salaries	138,051	138,051	137,054	997
Judicial secretaries' stipends	12,000	12,000	12,000	-
Jury Commissioners' salaries	6,000	6,000	6,000	-
Contract public defenders	110,750	110,750	109,920	830
Total Services	\$ 315,301	\$ 315,301	\$ 300,361	\$ 14,940
Materials				
Office supplies - judges and court reporters	\$ 3,000	\$ 3,000	\$ 21,034	\$ (18,034)
Training and conference expenses	500	500	-	500
Chief Judge's expenses	500	500	491	9
Juror fees	30,000	30,000	34,327	(4,327)
Dieting of jurors	4,500	4,500	2,575	1,925
Jury commission supplies	500	500	351	149
Juvenile detention services	40,000	40,000	19,878	20,122
Transcripts	5,000	5,000	7,799	(2,799)
Interpreter fees	3,000	3,000	727	2,273
Total Materials	\$ 87,000	\$ 87,000	\$ 87,182	\$ (182)

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

GENERAL FUND
NOVEMBER 30, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2015	November 30, 2015	ACTUAL	
	Original Budget	Amended Budget		
Total Circuit Court	\$ 402,301	\$ 402,301	\$ 387,543	\$ 14,758
Public Defender:				
<u>Services</u>				
Public Defender - lead defender	\$ 149,857	\$ 149,857	\$ 125,073	\$ 24,784
Public Defenders' salaries	170,000	170,000	169,712	288
Administrative assistants' salaries	127,363	127,363	129,738	(2,375)
Secretaries' stipends	8,000	8,000	8,000	-
<u>Total Services</u>	\$ 455,220	\$ 455,220	\$ 432,523	\$ 22,697
<u>Materials</u>				
Office expenses	\$ 10,000	\$ 10,000	\$ 6,484	\$ 3,516
Westlaw licenses & library	9,595	9,595	10,281	(686)
Maintenance agreements	3,520	3,520	2,909	611
Records destruction expense	500	500	199	301
Witness' fees and travel expenses	2,000	2,000	994	1,006
Public Defenders' travel expenses	2,000	2,000	193	1,807
Law clerks and investigators	1,000	1,000	924	76
Registration fees	1,368	1,368	199	1,169
Continuing education expenses	2,500	2,500	1,497	1,003
<u>Total Materials</u>	\$ 32,483	\$ 32,483	\$ 23,680	\$ 8,803
Total Public Defender	\$ 487,703	\$ 487,703	\$ 456,203	\$ 31,500
County Supervisor of Assessments:				
<u>Services</u>				
Supervisor's salary	\$ 74,402	\$ 74,402	\$ 74,319	\$ 83
Assistant's stipend	4,000	4,000	4,000	-
Assessor's office employees' salaries	482,413	482,413	476,065	6,348
Board of Review secretary's stipend	4,000	4,000	3,981	19
GIS mapping coordinator stipend	3,500	3,500	3,500	-
GIS mapping assistant stipend	2,000	2,000	1,577	423
Deed clerk's stipend	1,500	1,500	1,500	-
<u>Total Services</u>	\$ 571,815	\$ 571,815	\$ 564,942	\$ 6,873
<u>Materials</u>				
Clothing Expense	\$ 750	\$ 750	\$ 739	\$ 11
Office expenses	8,000	8,000	7,138	862
Publication expenses	8,000	8,000	39	7,961
Copy machine expenses and supplies	2,500	2,500	2,418	82
Computer forms expense	3,500	3,500	2,851	649
Computerized assessment expenses	3,000	3,000	3,445	(445)
Reassessment materials and supplies expenses	2,500	2,500	1,441	1,059
Auto expenses	10,500	10,500	6,995	3,505
Continuing education expenses	12,500	12,500	12,098	402
<u>Total Materials</u>	\$ 51,250	\$ 51,250	\$ 37,164	\$ 14,086
Total County Supervisor of Assessments	\$ 623,065	\$ 623,065	\$ 602,106	\$ 20,959
Animal Control Center:				
<u>Services</u>				
Administrator's stipend	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Warden's salary	51,348	51,348	51,303	45
Assistant Wardens' salaries	115,331	115,331	117,043	(1,712)
Assistant Wardens' holiday & overtime	6,100	6,100	6,073	27
<u>Total Services</u>	\$ 176,279	\$ 176,279	\$ 177,919	\$ (1,640)
<u>Materials</u>				
Vehicle expenses	\$ 13,000	\$ 13,000	\$ 9,517	\$ 3,483
Office expenses	12,400	12,400	8,351	4,049
Utilities and telephone expenses	6,000	6,000	5,104	896
Clothing expenses	5,000	5,000	5,000	-
<u>Total Materials</u>	\$ 36,400	\$ 36,400	\$ 27,972	\$ 8,428
Total Animal Control Center	\$ 212,679	\$ 212,679	\$ 205,891	\$ 6,788

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2015

	BUDGETED AMOUNTS			ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2015	November 30, 2015			
	Original Budget	Amended Budget			
<u>Economic Development:</u>					
<u>Services</u>					
Director's salary	\$ 49,032	\$ 49,032	\$ 48,977	\$	55
<u>Materials</u>					
Office expenses	\$ 500	\$ 500	\$ 256	\$	244
Education expenses	250	250	227		23
Publication fees	400	400	317		83
Copy machine lease payments	1,000	1,000	975		25
Total Materials	\$ 2,150	\$ 2,150	\$ 1,775	\$	375
Total Economic Development	\$ 51,182	\$ 51,182	\$ 50,752	\$	430
<u>Recycling & Roadway Clean-up</u>					
<u>Services</u>					
Salaries and wages	\$ 15,974	\$ 15,974	\$ 15,941	\$	33
Total Services	\$ 15,974	\$ 15,974	\$ 15,941	\$	33
<u>Materials</u>					
Supplies	\$ 2,250	\$ 2,250	\$ 171	\$	2,079
Repairs & maintenance	5,000	5,000	219		4,781
Fuel	4,800	4,800	3,826		974
Telephone	360	360	400		(40)
Total Materials	\$ 12,410	\$ 12,410	\$ 4,616	\$	7,794
Total Recycling & Roadway Clean-up	\$ 28,384	\$ 28,384	\$ 20,557	\$	7,827
<u>Emergency Management Agency:</u>					
<u>Services</u>					
Director's salary	\$ 47,686	\$ 47,686	\$ 47,633	\$	53
Employees' salaries	22,891	22,891	22,865		26
Total Services	\$ 70,577	\$ 70,577	\$ 70,498	\$	79
<u>Materials</u>					
Equipment maintenance	\$ 1,200	\$ 1,200	\$ 179	\$	1,021
Office expense	1,500	1,500	2,083		(583)
Dive team expenses	850	850	777		73
Local responder training	1,200	1,200	1,400		(200)
Vehicle maintenance	3,500	3,500	3,043		457
Rent expense	3,500	3,500	2,924		576
Telephone and communication	2,000	2,000	1,253		747
Total Materials	\$ 13,750	\$ 13,750	\$ 11,659	\$	2,091
Total Emergency Management Agency	\$ 84,327	\$ 84,327	\$ 82,157	\$	2,170
<u>County Commissioners:</u>					
<u>Services</u>					
Commissioners' salaries	\$ 178,956	\$ 178,956	\$ 178,956	\$	-
Liquor Commissioner's salary	2,500	2,500	2,500		-
Computer Technician's salary	50,414	50,414	51,328		(914)
Computer Technician's stipend	4,000	4,000	4,004		(4)
REDCO contributions	40,000	40,000	40,000		-
Soil conservation grant	10,000	10,000	10,000		-
Greater Egypt Regional Planning Commission contributions	16,812	16,812	16,589		223
County grant matches	50,000	50,000	16,543		33,457
Transfer to Employees' Health Insurance Fund	1,900,000	1,900,000	1,900,000		-
Auditing preparation fees	72,000	72,000	72,000		-
Budget assembly fees	15,000	15,000	15,000		-
Other accounting services	25,000	25,000	32,958		(7,958)
Circuit Clerk's compliance audit fees	6,000	6,000	6,000		-
County-wide telephone expenses	53,000	53,000	47,858		5,142
General Fund portion of 1st Circuit Probation expenses	283,687	283,687	283,692		(5)
Transfer to General Assistance Office	5,800	5,800	-		5,800
Total Services	\$ 2,713,169	\$ 2,713,169	\$ 2,677,428	\$	35,741
<u>Materials</u>					
Contingency expense	\$ 197,471	\$ 197,471	\$ 63,157	\$	134,314
County-wide postage expenses	105,000	105,000	90,894		14,106
Transfer to Capital Improvement Fund	275,000	275,000	275,000		-

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

**GENERAL FUND
NOVEMBER 30, 2015**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2015	November 30, 2015	ACTUAL	
	<u>Original Budget</u>	<u>Amended Budget</u>		
Transfer to Debt Service - Jail lease payment	685,000	685,000	685,000	-
Transfer to Debt Service - Outside County Inmate Housing Fees	515,000	515,000	515,000	-
Transfer to Retiree Health Insurance Plan	50,000	50,000	21,813	28,187
Transfer to General Fund Reserve Trust	85,100	892,995	1,396,560	(503,565)
Office supplies	2,000	2,000	1,789	211
Courthouse internet fees	7,500	7,500	8,785	(1,285)
Copier maintenance agreements	2,800	2,800	2,813	(13)
Travel and expense reimbursements	3,000	3,000	2,493	507
Tax system software maintenance	26,500	26,500	16,500	10,000
Computer Technician's equipment, parts and repairs	500	500	10	490
Total Materials	\$ 1,954,871	\$ 2,762,766	\$ 3,079,814	\$ (317,048)
Total County Commissioners	\$ 4,668,040	\$ 5,475,935	\$ 5,757,242	\$ (281,307)
Total for all County Offices	\$ 14,740,288	\$ 15,548,183	\$ 15,108,745	\$ 439,438
Total Expenditures for all County Offices				
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 269,271	\$ (609,605)
FUND BALANCE (GAAP), BEGINNING OF YEAR			\$ 985,875	
CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS			1,983,281	
FUND BALANCE (GAAP), END OF YEAR			\$ 2,969,156	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
MOTOR FUEL TAX
NOVEMBER 30, 2015

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 172,000	\$ 172,000	\$ 806,541	\$ 634,541
<u>TOTAL REVENUES</u>	<u>\$ 172,000</u>	<u>\$ 172,000</u>	<u>\$ 806,541</u>	<u>\$ 634,541</u>
<u>EXPENDITURES</u>				
Disbursements	\$ 2,042,000	\$ 2,042,000	\$ 1,752,005	\$ -
<u>TOTAL EXPENDITURES</u>	<u>\$ 2,042,000</u>	<u>\$ 2,042,000</u>	<u>\$ 1,752,005</u>	<u>\$ -</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (1,870,000)</u>	<u>\$ (1,870,000)</u>	<u>\$ (945,464)</u>	<u>\$ 924,536</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>\$ (1,870,000)</u>	<u>\$ (1,870,000)</u>	<u>\$ (945,464)</u>	<u>\$ 924,536</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			2,816,068	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			<u>1,085,856</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 2,956,460</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND RESERVE
NOVEMBER 30, 2015

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 500,000	\$ 500,000	\$ 1,396,560	\$ 896.560
<u>TOTAL REVENUES</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 1,396,560</u>	<u>\$ 896.560</u>
<u>EXPENDITURES</u>				
Disbursements	\$ 1,388,307	\$ 1,388,307	\$ -	\$ 1,388.307
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,388,307</u>	<u>\$ 1,388,307</u>	<u>\$ -</u>	<u>\$ 1,388.307</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (888,307)</u>	<u>\$ (888,307)</u>	<u>\$ 1,396,560</u>	<u>\$ 2,284.867</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>\$ (888,307)</u>	<u>\$ (888,307)</u>	<u>\$ 1,396,560</u>	<u>\$ 2,284.867</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			1,433,397	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			-	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 2,829,957</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
HIGHWAY ACH CLEARING
NOVEMBER 30, 2015

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 300,030	\$ 300,030	\$ 1,649,177	\$ 1,349,147
<u>TOTAL REVENUES</u>	<u>\$ 300,030</u>	<u>\$ 300,030</u>	<u>\$ 1,649,177</u>	<u>\$ 1,349,147</u>
<u>EXPENDITURES</u>				
Disbursements	\$ 300,060	\$ 300,060	\$ -	\$ 1,455,665
<u>TOTAL EXPENDITURES</u>	<u>\$ 300,060</u>	<u>\$ 300,060</u>	<u>\$ -</u>	<u>\$ 300,060</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (30)</u>	<u>\$ (30)</u>	<u>\$ 1,649,177</u>	<u>\$ 1,649,207</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(1,155,605)	(1,155,605)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,155,605)</u>	<u>\$ (1,155,605)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (30)</u>	<u>\$ (30)</u>	<u>\$ 493,572</u>	<u>\$ 493,602</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			75	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			(55,674)	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 437,973</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
SHERIFF'S FEES
NOVEMBER 30, 2015

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 600,000	\$ 600,000	\$ 1,084,917	\$ 484,917
<u>TOTAL REVENUES</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 1,084,917</u>	<u>\$ 484,917</u>
<u>EXPENDITURES</u>				
Disbursements	\$ -	\$ -	\$ 2,573	\$ 1,042,826
<u>TOTAL EXPENDITURES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,573</u>	<u>\$ (2,573)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 1,082,344</u>	<u>\$ 482,344</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(600,000)	(600,000)	(1,042,826)	(442,826)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (600,000)</u>	<u>\$ (600,000)</u>	<u>\$ (1,042,826)</u>	<u>\$ (442,826)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,518</u>	<u>\$ 39,518</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			(97,985)	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			-	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ (58,467)</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
IMRF FUND
NOVEMBER 30, 2015

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 2,466,000	\$ 2,466,000	\$ 2,522,262	\$ 56,262
<u>TOTAL REVENUES</u>	<u>\$ 2,466,000</u>	<u>\$ 2,466,000</u>	<u>\$ 2,522,262</u>	<u>\$ 56,262</u>
<u>EXPENDITURES</u>				
Disbursements	\$ 1,737,832	\$ 1,737,832	\$ 2,338,595	\$ 1,737,832
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,737,832</u>	<u>\$ 1,737,832</u>	<u>\$ 2,338,595</u>	<u>\$ (600,763)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 728,168</u>	<u>\$ 728,168</u>	<u>\$ 183,667</u>	<u>\$ (544,501)</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>\$ 728,168</u>	<u>\$ 728,168</u>	<u>\$ 183,667</u>	<u>\$ (544,501)</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			(56,198)	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			-	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 127,469</u>	

WILLIAMSON COUNTY GOVERNMENT
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - (BUDGET BASIS) MAJOR FUNDS
NOVEMBER 30, 2015

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, 2015, 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, 2015, 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.

WILLIAMSON COUNTY GOVERNMENT
REGULAR IMRF PLAN
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Last 10 Calendar Years
(schedule to be built prospectively from 2014)

Calendar year ending December 31,	<u>2015</u>	<u>2014</u>
<u>Total Pension Liability</u>		
Service Cost	\$ 63,034	\$ 117,993
Interest on the Total Pension Liability	349,484	309,504
Benefit Changes	-	-
Difference between Expected and Actual Experience	237,596	342,538
Assumption Changes	20,049	91,745
Benefit Payments and Refunds	(327,216)	(250,333)
Net Change in Total Pension Liability	\$ 342,947	\$ 611,447
Total Pension Liability - Beginning	4,804,341	4,192,894
<u>Total Pension Liability - Ending (a)</u>	<u>\$ 5,147,288</u>	<u>\$ 4,804,341</u>
<u>Plan Fiduciary Net Position</u>		
Employer Contributions	\$ 72,093	\$ 99,866
Employee Contributions	17,896	27,167
Pension Plan Net Investment Income	21,124	251,464
Benefit Payments and Refunds	(327,216)	(250,333)
Other	205,474	31,254
Net Change in Plan Fiduciary Net Position	\$ (10,629)	\$ 159,418
Plan Fiduciary Net Position - Beginning	4,343,428	4,184,010
Plan Fiduciary Net Position - Ending (b)	\$ 4,332,799	\$ 4,343,428
<u>Net Pension Liability/(Asset) - Ending (a) - (b)</u>	<u>\$ 814,489</u>	<u>\$ 460,913</u>
<u>Plan Fiduciary Net Position as a Percentage of Total Pension</u>	84.18%	90.41%
<u>Covered Valuation Payroll</u>	\$ 234,686	\$ 240,550
<u>Net Pension Liability as a Percentage of Covered Valuation</u>	347.05%	191.60%

WILLIAMSON COUNTY GOVERNMENT
REGULAR IMRF PLAN
MULTIYEAR SCHEDULE OF CONTRIBUTIONS

Last 10 Calendar Years
(schedule to be built prospectively from 2014)

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 1,108,320	\$1,352,449	\$ (244,129)	\$ 10,168,077	13.30%
2015	\$ 1,217,252	\$ 997,344	\$ 219,908	\$ 11,239,631	8.87%

WILLIAMSON COUNTY GOVERNMENT
SLEP IMRF PLAN
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Last 10 Calendar Years
(schedule to be built prospectively from 2014)

Calendar year ending December 31,	2015	2014
<u>Total Pension Liability</u>		
Service Cost	\$ 281,738	\$ 365,281
Interest on the Total Pension Liability	1,052,698	1,029,296
Benefit Changes	-	-
Difference between Expected and Actual Experience	998,290	(662,898)
Assumption Changes	42,477	196,861
Benefit Payments and Refunds	(607,020)	(542,467)
Net Change in Total Pension Liability	\$ 1,768,183	\$ 386,073
Total Pension Liability - Beginning	14,198,612	13,812,539
<u>Total Pension Liability - Ending (a)</u>	<u>\$ 15,966,795</u>	<u>\$ 14,198,612</u>
<u>Plan Fiduciary Net Position</u>		
Employer Contributions	\$ 727,372	\$ 36,655
Employee Contributions	311,484	(60,556)
Pension Plan Net Investment Income	61,376	703,907
Benefit Payments and Refunds	(607,020)	(542,467)
Other	77,473	99,009
Net Change in Plan Fiduciary Net Position	\$ 570,685	\$ 236,548
Plan Fiduciary Net Position - Beginning	12,059,186	11,822,638
Plan Fiduciary Net Position - Ending (b)	\$ 12,629,871	\$ 12,059,186
<u>Net Pension Liability/(Asset) - Ending (a) - (b)</u>	<u>\$ 3,336,924</u>	<u>\$ 2,139,426</u>
<u>Plan Fiduciary Net Position as a Percentage of Total Pension</u>	79.10%	84.93%
<u>Covered Valuation Payroll</u>	\$ 1,560,271	\$ 1,427,992
<u>Net Pension Liability as a Percentage of Covered Valuation</u>	213.87%	149.82%

WILLIAMSON COUNTY GOVERNMENT
SLEP IMRF PLAN
MULTIYEAR SCHEDULE OF CONTRIBUTIONS

Last 10 Calendar Years
(schedule to be built prospectively from 2014)

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 329,581	\$ 36,655	\$ 292,926	\$ 1,427,992	2.57%
2015	\$ 341,699	\$ 727,372	\$ (385,673)	\$ 1,560,271	46.62%

WILLIAMSON COUNTY GOVERNMENT
ECO IMRF PLAN
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Last 10 Calendar Years
(schedule to be built prospectively from 2014)

Calendar year ending December 31,	2015	2014
<u>Total Pension Liability</u>		
Service Cost	\$ 63,034	\$ 117,993
Interest on the Total Pension Liability	349,484	309,504
Benefit Changes	-	-
Difference between Expected and Actual Experience	237,596	342,538
Assumption Changes	20,049	91,745
Benefit Payments and Refunds	(327,216)	(250,333)
Net Change in Total Pension Liability	\$ 342,947	\$ 611,447
Total Pension Liability - Beginning	4,804,341	4,192,894
<u>Total Pension Liability - Ending (a)</u>	<u>\$ 5,147,288</u>	<u>\$ 4,804,341</u>
<u>Plan Fiduciary Net Position</u>		
Employer Contributions	\$ 72,093	\$ 99,866
Employee Contributions	17,896	27,167
Pension Plan Net Investment Income	21,124	251,464
Benefit Payments and Refunds	(327,216)	(250,333)
Other	205,474	31,254
Net Change in Plan Fiduciary Net Position	\$ (10,629)	\$ 159,418
Plan Fiduciary Net Position - Beginning	4,343,428	4,184,010
Plan Fiduciary Net Position - Ending (b)	\$ 4,332,799	\$ 4,343,428
<u>Net Pension Liability/(Asset) - Ending (a) - (b)</u>	<u>\$ 814,489</u>	<u>\$ 460,913</u>
<u>Plan Fiduciary Net Position as a Percentage of Total Pension</u>	84.18%	90.41%
<u>Covered Valuation Payroll</u>	\$ 234,686	\$ 240,550
<u>Net Pension Liability as a Percentage of Covered Valuation</u>	347.05%	191.61%

WILLIAMSON COUNTY GOVERNMENT
ECO IMRF PLAN
MULTIYEAR SCHEDULE OF CONTRIBUTIONS

Last 10 Calendar Years
(schedule to be built prospectively from 2014)

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 66,320	\$ 99,866	\$ (33,546)	\$ 240,550	41.52%
2015	\$ 71,016	\$ 72,093	\$ (1,077)	\$ 234,686	30.72%

OTHER SUPPLEMENTARY INFORMATION

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

	<u>SPECIAL REVENUE</u>	<u>CAPITAL PROJECTS</u>	<u>DEBT SERVICE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 11,892,744	\$ 70,403	\$ 3,294,794	\$ 15,257,941
MFT allotments receivable	294,035	-	-	294,035
Inventory	327,379	-	-	327,379
Other receivables	309,280	-	-	309,280
Due from other funds	217,527	36,652	1,481	255,660
<u>TOTAL ASSETS</u>	<u>\$ 13,040,965</u>	<u>\$ 107,055</u>	<u>\$ 3,296,275</u>	<u>\$ 16,444,295</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 51,104	\$ 966	\$ -	\$ 52,070
Due to other funds	273	-	-	273
Due to others	200	-	-	200
General ledger overdraft	111,947	-	-	111,947
<u>TOTAL LIABILITIES</u>	<u>\$ 163,524</u>	<u>\$ 966</u>	<u>\$ -</u>	<u>\$ 164,490</u>
<u>FUND BALANCE</u>				
Nonspendable:				
Inventories	\$ 327,379	\$ -	\$ -	\$ 327,379
Long-term loan receivable	243,964	-	-	243,964
Restricted:		3		
Statutory purposes	9,272,392	-	-	9,272,392
Grant agreement	20,544	-	-	20,544
Revolving loan agreement	202,252	-	-	202,252
Donor request	126,905	-	-	126,905
Debt service	-	-	3,296,275	3,296,275
Assigned				
Public safety enhancements	11,044	-	-	11,044
Capital improvements	-	106,089	-	106,089
Other purposes	2,672,961	-	-	2,672,961
Unassigned	-	-	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 12,877,441</u>	<u>\$ 106,092</u>	<u>\$ 3,296,275</u>	<u>\$ 16,279,805</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 13,040,965</u>	<u>\$ 107,055</u>	<u>\$ 3,296,275</u>	<u>\$ 16,444,295</u>

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2015

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
General property tax	\$ 4,714,934	\$ -	\$ 1,765,615	\$ 6,480,549
Mobile home privilege tax	12,635	-	14,729	27,364
Payment in lieu of tax	12,787	-	14,080	26,867
Personal property replacement tax	20,937	-	-	20,937
Motor fuel tax allotments	(630,583)	-	-	(630,583)
Fees for services	923,924	-	-	923,924
Interest income	23,501	-	561	24,062
Federal financial assistance	231,811	-	-	231,811
State financial assistance	324,532	-	-	324,532
Department of Transportation	94,730	-	-	94,730
Federal interest subsidy program receipts	-	-	544,461	544,461
Reimbursement of expenditures	1,938,072	-	-	1,938,072
Miscellaneous receipts	1,181,949	36,122	-	1,218,071
TOTAL REVENUES	\$ 8,849,229	\$ 36,122	\$ 2,339,446	\$ 11,224,797
EXPENDITURES				
General and administrative	\$ 5,207,377	\$ -	\$ -	\$ 5,207,377
Bond principal and interest	-	-	3,086,446	3,086,446
Judiciary and court related	290,532	-	-	290,532
Public safety	279,485	-	-	279,485
Public welfare	230,256	-	-	230,256
Transportation	5,508,677	-	-	5,508,677
Capital outlay	-	289,016	-	289,016
TOTAL EXPENDITURES	\$ 11,516,327	\$ 289,016	\$ 3,086,446	\$ 14,891,789
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (2,667,098)	\$ (252,894)	\$ (747,000)	\$ (3,666,992)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 3,975,025	\$ 275,000	\$ 2,642,000	\$ 6,892,025
Operating transfers out	(1,014,529)	(1,442,000)	(480,000)	(2,936,529)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 2,960,496	\$ (1,167,000)	\$ 2,162,000	\$ 3,955,496
CHANGE IN FUND BALANCE	\$ 293,398	\$ (1,419,894)	\$ 1,415,000	\$ 288,504
FUND BALANCE, BEGINNING OF YEAR	12,584,043	1,525,983	1,881,275	15,991,301
FUND BALANCE, END OF YEAR	\$ 12,877,441	\$ 106,089	\$ 3,296,275	\$ 16,279,805

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

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY
ASSETS						
Cash and cash equivalents	\$ 759,924	\$ 168,294	\$ 132,172	\$ 126,040	\$ 248,122	\$ 12,416
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	5,137	5,373	6,380	14,631	-	1,113
TOTAL ASSETS	\$ 765,061	\$ 173,667	\$ 138,552	\$ 140,671	\$ 248,122	\$ 13,529

LIABILITIES AND FUND BALANCE

LIABILITIES						
Accounts payable	\$ 171	\$ -	\$ 685	\$ -	\$ -	\$ 80
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 171	\$ -	\$ 685	\$ -	\$ -	\$ 80

FUND BALANCE

Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	764,890	173,667	137,867	140,671	248,122	13,449
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 764,890	\$ 173,667	\$ 137,867	\$ 140,671	\$ 248,122	\$ 13,449
TOTAL LIABILITIES AND FUND BALANCE	\$ 765,061	\$ 173,667	\$ 138,552	\$ 140,671	\$ 248,122	\$ 13,529

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

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
ASSETS						
Cash and cash equivalents	\$ 109,690	\$ -	\$ 106,612	\$ 362,230	\$ 49,304	\$ 202,252
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	5	-	-	-	1,683	243,964
Due from other funds	730	3,697	11,466	5,184	1,258	-
TOTAL ASSETS	\$ 110,425	\$ 3,697	\$ 118,078	\$ 367,414	\$ 52,245	\$ 446,216
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 2,884	\$ -	\$ -	\$ -	\$ 168	\$ -
Due to other funds	-	-	-	273	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	1,473	-	-	-	-
TOTAL LIABILITIES	\$ 2,884	\$ 1,473	\$ -	\$ 273	\$ 168	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,964
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	107,541	2,224	118,078	367,141	52,077	-
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	202,252
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 107,541	\$ 2,224	\$ 118,078	\$ 367,141	\$ 52,077	\$ 446,216
TOTAL LIABILITIES AND FUND BALANCE	\$ 110,425	\$ 3,697	\$ 118,078	\$ 367,414	\$ 52,245	\$ 446,216

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

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

	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	\$ 322,582	\$ 5,412	\$ 18,459	\$ 29,089	\$ 72,683	\$ 338,542
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	150	-	-	-
Due from other funds	12,727	547	-	786	1,595	-
TOTAL ASSETS	\$ 335,309	\$ 5,959	\$ 18,609	\$ 29,875	\$ 74,278	\$ 338,542

LIABILITIES AND FUND BALANCE

LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 3,620	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 3,620	\$ -	\$ -

FUND BALANCE

Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	335,309	5,959	18,609	26,255	74,278	338,542
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 335,309	\$ 5,959	\$ 18,609	\$ 26,255	\$ 74,278	\$ 338,542
TOTAL LIABILITIES AND FUND BALANCE	\$ 335,309	\$ 5,959	\$ 18,609	\$ 29,875	\$ 74,278	\$ 338,542

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

	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX
ASSETS						
Cash and cash equivalents	\$ 10,050	\$ 40,400	\$ 7,455	\$ 38,137	\$ 1,369,668	\$ 529,780
MFT allotments receivable	-	-	-	-	-	294,035
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	23	-
Due from other funds	-	-	-	8,020	802	-
TOTAL ASSETS	\$ 10,050	\$ 40,400	\$ 7,455	\$ 46,157	\$ 1,370,493	\$ 823,815

LIABILITIES AND FUND BALANCE

LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 7,718	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 7,718	\$ -

FUND BALANCE

Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	10,050	40,400	-	46,157	1,362,775	823,815
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	7,455	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 10,050	\$ 40,400	\$ 7,455	\$ 46,157	\$ 1,362,775	\$ 823,815
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,050	\$ 40,400	\$ 7,455	\$ 46,157	\$ 1,370,493	\$ 823,815

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

	UNIT SPECIAL BRIDGE	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	GENERAL ASSISTANCE	ANIMAL CONTROL
ASSETS						
Cash and cash equivalents	\$ 1,089,784	\$ 45,335	\$ 358,302	\$ 876,375	\$ 28,021	\$ 1,056
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	7,255
Due from other funds	-	-	61	100,317	-	-
TOTAL ASSETS	\$ 1,089,784	\$ 45,335	\$ 358,363	\$ 976,692	\$ 28,021	\$ 8,311

LIABILITIES AND FUND BALANCE

LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -

FUND BALANCE

Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	1,089,784	45,335	358,363	976,692	27,971	8,311
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 1,089,784	\$ 45,335	\$ 358,363	\$ 976,692	\$ 27,971	\$ 8,311
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,089,784	\$ 45,335	\$ 358,363	\$ 976,692	\$ 28,021	\$ 8,311

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

	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATES		VICTIMS OF CRIME
				FEDERAL	ATTORNEY DRUG	
ASSETS						
Cash and cash equivalents	\$ 35,829	\$ 627	\$ 294	\$ -	\$ 3,701	\$ 947
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	435	7	-	-	-	8,125
Due from other funds	412	-	-	-	-	-
TOTAL ASSETS	\$ 36,676	\$ 634	\$ 294	\$ -	\$ 3,701	\$ 9,072

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	36,676	634	-	-	-	-
Grant agreement	-	-	-	-	-	9,072
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	294	-	3,701	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 36,676	\$ 634	\$ 294	\$ -	\$ 3,701	\$ 9,072
TOTAL LIABILITIES AND FUND BALANCE	\$ 36,676	\$ 634	\$ 294	\$ -	\$ 3,701	\$ 9,072

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

	SHERIFF'S DONATION	SHERIFFS AUXILIARY	ELECTRONIC RECYCLING GRANT	CHIEF JUDGES TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST
\$	2,321	\$ 3,699	\$ 1,601	\$ 350	\$ 61,448	\$ 4,588
	-	-	-	-	-	-
	450	3,000	-	-	-	-
	-	-	-	-	743	-
TOTAL ASSETS	\$ 2,771	\$ 6,699	\$ 1,601	\$ 350	\$ 62,191	\$ 4,944

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	-	-	-	-	62,191	4,944
Grant agreement	-	-	1,601	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	2,771	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	6,699	-	350	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 2,771	\$ 6,699	\$ 1,601	\$ 350	\$ 62,191	\$ 4,944
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,771	\$ 6,699	\$ 1,601	\$ 350	\$ 62,191	\$ 4,944

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

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

	COPS METHAMPHETAMINE GRANT	GRANT CLEARING	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	FICA FUND	CORONER'S CREMATION
ASSETS						
Cash and cash equivalents	\$ 482	\$ 22,108	\$ -	\$ 5,108	\$ -	\$ 10,615
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	50	-	5,340	-
TOTAL ASSETS	\$ 482	\$ 22,108	\$ 50	\$ 5,108	\$ 5,340	\$ 10,615

LIABILITIES AND FUND BALANCE

LIABILITIES						
Accounts payable	\$ -	\$ 17,827	\$ -	\$ -	\$ -	\$ 374
Due to other funds	-	-	-	-	-	-
Due to others	-	-	200	-	-	-
General ledger overdraft	-	-	-	-	110,474	-
TOTAL LIABILITIES	\$ -	\$ 17,827	\$ 200	\$ -	\$ 110,474	\$ 374

FUND BALANCE

Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	(150)	-	(105,134)	10,241
Grant agreement	482	4,281	-	5,108	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 482	\$ 4,281	\$ (150)	\$ 5,108	\$ (105,134)	\$ 10,241
TOTAL LIABILITIES AND FUND BALANCE	\$ 482	\$ 22,108	\$ 50	\$ 5,108	\$ 5,340	\$ 10,615

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

	HIGHWAY MINING REFUNDABLE COSTS	WILLIAMSON COUNTY HIGHWAY BOND	UNIT ROAD AND BRIDGE	GENERAL FUND INVESTMENTS	FAITH BASED GRANT
\$	112,758	\$ 5,153	\$ 1,791,081	\$ 571,863	\$ 876
	-	-	-	-	-
	-	-	313,224	-	-
	-	-	6,183	-	-
	-	-	20,143	-	-
TOTAL ASSETS	\$ 112,758	\$ 5,153	\$ 2,130,631	\$ 571,863	\$ 876

LIABILITIES AND FUND BALANCE

LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 17,527	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to others	-	-	-	-	-
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 17,527	\$ -	\$ -

FUND BALANCE

Nonspendable:					
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	313,224	-	-
Restricted:					
Statutory purposes	-	-	-	-	876
Grant agreement	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-
Donor request	112,758	-	-	-	-
Debt service	-	-	-	-	-
Assigned					
Public safety enhancements	-	-	-	-	-
Other purposes	-	5,153	1,799,880	571,863	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	\$ 112,758	\$ 5,153	\$ 2,113,104	\$ 571,863	\$ 876
TOTAL LIABILITIES AND FUND BALANCE	\$ 112,758	\$ 5,153	\$ 2,130,631	\$ 571,863	\$ 876

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

	HOUSING REHABILITATION	STATES ATTORNEY AUTOMATION	SHOOTING RANGE FUND	COUNTY CLERK FEES	VAID IV GRANT	VOTER REGISTRATION
ASSETS						
Cash and cash equivalents	\$ -	\$ 8,313	\$ 3,921	\$ 117,889	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	14,155	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	473	-	10,186	-	-
TOTAL ASSETS	\$ -	\$ 8,786	\$ 3,921	\$ 142,230	\$ -	\$ -

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	-	-	-	14,155	-	-
Restricted:						
Statutory purposes	-	8,786	-	128,075	-	-
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	3,921	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 8,786	\$ 3,921	\$ 142,230	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 8,786	\$ 3,921	\$ 142,230	\$ -	\$ -

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

	COMPENSATED ABSENCES	EMPLOYEE HEALTH INSURANCE	ICRMT SELF-INSURANCE FUND	RETIREE HEALTH INSURANCE	JAIL REPAIR & MAINTENANCE	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS						
Cash and cash equivalents	\$ 109,350	\$ 740,395	\$ 523,176	\$ 246,065	\$ 50,000	\$ 11,892,744
MFT allotments receivable	-	-	-	-	-	294,035
Inventory	-	-	-	-	-	327,379
Other receivables	-	34,244	3,756	-	-	309,280
Due from other funds	-	-	-	-	-	217,527
TOTAL ASSETS	\$ 109,350	\$ 774,639	\$ 526,932	\$ 246,065	\$ 50,000	\$ 13,040,965
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,104
Due to other funds	-	-	-	-	-	273
Due to others	-	-	-	-	-	200
General ledger overdraft	-	-	-	-	-	111,947
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,524
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,964
Inventories	-	-	-	-	-	327,379
Restricted:						
Statutory purposes	109,350	774,639	526,932	-	-	9,272,392
Grant agreement	-	-	-	-	-	20,544
Revolving loan agreement	-	-	-	-	-	202,252
Donor request	-	-	-	-	-	126,905
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	246,065	50,000	11,044
Other purposes	-	-	-	-	-	2,672,961
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 109,350	\$ 774,639	\$ 526,932	\$ 246,065	\$ 50,000	\$ 12,877,441
TOTAL LIABILITIES AND FUND BALANCE	\$ 109,350	\$ 774,639	\$ 526,932	\$ 246,065	\$ 50,000	\$ 13,040,965

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2015**

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	62,985	85,493	45,931	157,210	9,736	10,831
Interest income	377	-	25	-	24	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	18,586	-
Miscellaneous receipts	-	-	-	-	-	-
TOTAL REVENUES	\$ 63,362	\$ 85,493	\$ 45,956	\$ 157,210	\$ 28,346	\$ 10,831
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ 18,956	\$ -	\$ 25,193	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	47,467	87,773	-	91,238	-	10,313
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 47,467	\$ 87,773	\$ 18,956	\$ 91,238	\$ 25,193	\$ 10,313
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 15,895	\$ (2,280)	\$ 27,000	\$ 65,972	\$ 3,153	\$ 518
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 15,895	\$ (2,280)	\$ 27,000	\$ 65,972	\$ 3,153	\$ 518
FUND BALANCE, BEGINNING OF YEAR	748,995	175,947	110,867	74,699	244,969	12,931
FUND BALANCE, END OF YEAR	\$ 764,890	\$ 173,667	\$ 137,867	\$ 140,671	\$ 248,122	\$ 13,449

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, 2015

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
REVENUES						
General property tax	\$ 903,893	\$ 2,981	\$ 50	\$ -	\$ -	\$ -
Mobile home privilege tax	2,241	2	-	-	-	-
Payment in lieu of tax	3,149	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	35,175	-
Fees for services	-	-	-	58,652	22	107
Interest income	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	67,061	22,298	-	-	88,481
Miscellaneous receipts	-	-	-	-	-	-
TOTAL REVENUES	\$ 909,283	\$ 70,044	\$ 22,348	\$ 58,652	\$ 35,197	\$ 88,588
EXPENDITURES						
General and administrative	\$ 1,086,571	\$ 4,940	\$ 22,385	\$ -	\$ 15,845	\$ 88,391
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	51,355	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,086,571	\$ 4,940	\$ 22,385	\$ 51,355	\$ 15,845	\$ 88,391
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (177,288)	\$ 65,104	\$ (37)	\$ 7,297	\$ 19,352	\$ 197
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(1,000)	(10,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,000)	\$ (10,000)	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (178,288)	\$ 55,104	\$ (37)	\$ 7,297	\$ 19,352	\$ 197
FUND BALANCE, BEGINNING OF YEAR	285,829	(52,880)	118,115	359,844	32,725	446,019
FUND BALANCE, END OF YEAR	\$ 107,541	\$ 2,224	\$ 118,078	\$ 367,141	\$ 52,077	\$ 446,216

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, 2015**

	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	-	-	-	-	-	-
Fees for services	156,615	7,188	10,269	6,614	10,747	34,600
Interest income	151	-	-	-	34	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
TOTAL REVENUES	\$ 156,766	\$ 7,188	\$ 10,269	\$ 6,614	\$ 10,781	\$ 34,600
EXPENDITURES						
General and administrative	\$ 91,608	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	3,934	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	262	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 91,608	\$ -	\$ 262	\$ 3,934	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 65,158	\$ 7,188	\$ 10,007	\$ 2,680	\$ 10,781	\$ 34,600
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(25,000)	-	-	-	(51,800)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (25,000)	\$ -	\$ -	\$ -	\$ (51,800)
CHANGE IN FUND BALANCE	\$ 65,158	\$ (17,812)	\$ 10,007	\$ 2,680	\$ 10,781	\$ (17,200)
FUND BALANCE, BEGINNING OF YEAR	270,151	23,771	8,602	23,575	63,497	355,742
FUND BALANCE, END OF YEAR	\$ 335,309	\$ 5,959	\$ 18,609	\$ 26,255	\$ 74,278	\$ 338,542

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, 2015

	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 964,643	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	3,743	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	2,700	-	4,851	-	-
Interest income	-	-	-	18	8,731	1,215
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	74,313	-	-	-	-	323,000
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	45	-	-	-
TOTAL REVENUES	\$ 74,313	\$ 2,700	\$ 45	\$ 4,869	\$ 977,117	\$ 324,215
EXPENDITURES						
General and administrative	\$ 139,500	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	1,309,591	595,207
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 139,500	\$ -	\$ -	\$ -	\$ 1,309,591	\$ 595,207
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (65,187)	\$ 2,700	\$ 45	\$ 4,869	\$ (332,474)	\$ (270,992)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 505,058	\$ 728,450
Operating transfers out	-	-	-	-	(6,000)	(350,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 499,058	\$ 378,450
CHANGE IN FUND BALANCE	\$ (65,187)	\$ 2,700	\$ 45	\$ 4,869	\$ 166,584	\$ 107,458
FUND BALANCE, BEGINNING OF YEAR	75,237	37,700	7,410	41,288	1,196,191	716,357
FUND BALANCE, END OF YEAR	\$ 10,050	\$ 40,400	\$ 7,455	\$ 46,157	\$ 1,362,775	\$ 823,815

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, 2015**

	UNIT SPECIAL BRIDGE	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	GENERAL ASSISTANCE	ANIMAL CONTROL
REVENUES						
General property tax	\$ 703,096	-	\$ 73,663	\$ 480,369	\$ -	-
Mobile home privilege tax	2,796	-	-	1,479	-	-
Payment in lieu of tax	-	-	-	1,660	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	93,632
Fees for services	-	-	-	-	-	-
Interest income	1,358	64	733	367	16	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	20,417	-	-	-	-
Reimbursement of expenditures	9,537	-	-	-	-	-
Miscellaneous receipts	2,141	-	284	36	863	-
TOTAL REVENUES	\$ 718,928	\$ 20,481	\$ 74,680	\$ 483,911	\$ 879	\$ 93,632
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	93,172
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	7,737	-
Transportation	840,290	103,059	229,397	543,884	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 840,290	\$ 103,059	\$ 229,397	\$ 543,884	\$ 7,737	\$ 93,172
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (121,362)	\$ (82,578)	\$ (154,717)	\$ (59,973)	\$ (6,858)	\$ 460
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 256,267	\$ 22,428	\$ -	\$ 189,702	\$ -	\$ -
Operating transfers out	(22,428)	(3,082)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 233,839	\$ 19,346	\$ -	\$ 189,702	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 112,477	\$ (63,232)	\$ (154,717)	\$ 129,729	\$ (6,858)	\$ 460
FUND BALANCE, BEGINNING OF YEAR	977,307	108,567	513,080	846,963	34,829	7,851
FUND BALANCE, END OF YEAR	\$ 1,089,784	\$ 45,335	\$ 358,363	\$ 976,692	\$ 27,971	\$ 8,311

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, 2015**

	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATE'S 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	12,318	126	-	-	-	-
Interest income	-	7	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	21,978	-	240	-
Miscellaneous receipts	-	-	21,978	-	240	-
TOTAL REVENUES	\$ 12,318	\$ 133	\$ 21,978	\$ -	\$ 240	\$ -
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	27,484	-	28,843	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 27,484	\$ -	\$ 28,843	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (15,166)	\$ 133	\$ (6,865)	\$ -	\$ 240	\$ -
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (15,166)	\$ 133	\$ (6,865)	\$ -	\$ 240	\$ -
FUND BALANCE, BEGINNING OF YEAR	51,842	501	7,159	-	3,461	9,072
FUND BALANCE, END OF YEAR	\$ 36,676	\$ 634	\$ 294	\$ -	\$ 3,701	\$ 9,072

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, 2015**

	SHERIFF'S DONATION	SHERIFF'S AUXILIARY	ELECTRONIC RECYCLING 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	-	-	-	-	11,374	4,040
Fees for services	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	300,397	5,422	2,000	-	-	-
TOTAL REVENUES	\$ 300,397	\$ 5,422	\$ 2,000	\$ -	\$ 11,374	\$ 4,040
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ 399	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	50	-
Public safety	100,637	6,110	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 100,637	\$ 6,110	\$ 399	\$ -	\$ 50	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 199,760	\$ (688)	\$ 1,601	\$ -	\$ 11,324	\$ 4,040
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 199,760	\$ (688)	\$ 1,601	\$ -	\$ 11,324	\$ 4,040
FUND BALANCE, BEGINNING OF YEAR	(196,989)	7,387	-	350	50,867	904
FUND BALANCE, END OF YEAR	\$ 2,771	\$ 6,699	\$ 1,601	\$ 350	\$ 62,191	\$ 4,944

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, 2015**

	COPS METHAMPHETAMINE GRANT	GRANT CLEARING	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	FICA FUND	CORONER'S CREMATION
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 362,178	\$ -
Mobile home privilege tax	-	-	-	-	3,016	-
Payment in lieu of tax	-	-	-	-	684	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	2,470	-	-	18,739
Interest income	-	-	-	-	-	-
Federal financial assistance	15,500	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	5,340	-
Miscellaneous receipts	-	66,099	-	-	-	-
TOTAL REVENUES	\$ 15,500	\$ 66,099	\$ 2,470	\$ -	\$ 371,218	\$ 18,739
EXPENDITURES						
General and administrative	\$ -	\$ 15,626	\$ -	\$ -	\$ 825,840	\$ 7,624
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	17,524	-	-	-	-	-
Public welfare	-	-	2,470	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 17,524	\$ 15,626	\$ 2,470	\$ -	\$ 825,840	\$ 7,624
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (2,024)	\$ 50,473	\$ -	\$ -	\$ (454,622)	\$ 11,115
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(53,466)	-	-	-	(10,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (53,466)	\$ -	\$ -	\$ -	\$ (10,000)
CHANGE IN FUND BALANCE	\$ (2,024)	\$ (2,993)	\$ -	\$ -	\$ (454,622)	\$ 1,115
FUND BALANCE, BEGINNING OF YEAR	2,506	7,274	(150)	5,108	349,488	9,126
FUND BALANCE, END OF YEAR	\$ 482	\$ 4,281	\$ (150)	\$ 5,108	\$ (105,134)	\$ 10,241

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, 2015**

	HIGHWAY MINING REIMBURSABLE COSTS	WILLIAMSON COUNTY HIGHWAY BOND	UNIT ROAD AND BRIDGE	GENERAL FUND INVESTMENTS	FAITH BASED GRANT
REVENUES					
General property tax	\$ -	\$ -	\$ 511,594	\$ -	\$ -
Mobile home privilege tax	-	-	2,285	-	-
Payment in lieu of tax	-	-	2,474	-	-
Personal property replacement tax	-	-	20,937	-	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	-	-	6,602	-
Interest income	396	22	2,525	-	-
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	517,652	-	197,611	-	-
Miscellaneous receipts	-	43,500	-	565,261	-
TOTAL REVENUES	\$ 518,048	\$ 43,522	\$ 737,426	\$ 571,863	\$ -
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 860
Bond principal and interest	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Transportation	785,982	64,541	1,036,726	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 785,982	\$ 64,541	\$ 1,036,726	\$ -	\$ 860
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (267,934)	\$ (21,019)	\$ (299,300)	\$ 571,863	\$ (860)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ 266,307	\$ -	\$ -
Operating transfers out	(474,253)	-	(7,500)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (474,253)	\$ -	\$ 258,807	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (742,187)	\$ (21,019)	\$ (40,493)	\$ 571,863	\$ (860)
FUND BALANCE, BEGINNING OF YEAR	854,945	26,172	2,153,597	-	1,736
FUND BALANCE, END OF YEAR	\$ 112,758	\$ 5,153	\$ 2,113,104	\$ 571,863	\$ 876

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, 2015**

	HOUSING REHABILITATION	STATES ATTORNEY AUTOMATION	SHOOTING RANGE FUND	COUNTY CLERK FEES	VAID IV GRANT	VOTER REGISTRATION
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	5,013	-	73,139	3,476	-
Interest income	-	-	-	46	-	-
Federal financial assistance	216,311	-	-	-	-	-
State financial assistance	-	-	-	-	-	1,532
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	3,100	-	-	-
TOTAL REVENUES	\$ 216,311	\$ 5,013	\$ 3,100	\$ 73,185	\$ 3,476	\$ 1,532
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ 234	\$ -	\$ 1,532
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	2,336	-	-	-	-
Public safety	-	-	1,781	-	-	-
Public welfare	216,311	-	-	-	3,476	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 216,311	\$ 2,336	\$ 1,781	\$ 234	\$ 3,476	\$ 1,532

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES

\$ -	\$ -	\$ 2,677	\$ 1,319	\$ 72,951	\$ -	\$ -
------	------	----------	----------	-----------	------	------

OTHER FINANCING SOURCES (USES)

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -					

CHANGE IN FUND BALANCE

\$ -	\$ 2,677	\$ 1,319	\$ 72,951	\$ -	\$ -	\$ -
------	----------	----------	-----------	------	------	------

FUND BALANCE, BEGINNING OF YEAR

-	6,109	2,602	69,279	-	-	-
---	-------	-------	--------	---	---	---

FUND BALANCE, END OF YEAR

\$ -	\$ 8,786	\$ 3,921	\$ 142,230	\$ -	\$ -	\$ -
------	----------	----------	------------	------	------	------

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, 2015**

	COMPENSATED ABSENCES	EMPLOYEE HEALTH INSURANCE	ICRMT SELF-INSURANCE FUND	RETIREE HEALTH INSURANCE	JAIL REPAIR & MAINTENANCE	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES						
General property tax	\$ -	\$ -	\$ 252,467	\$ -	\$ -	\$ 4,254,934
Mobile home privilege tax	-	-	816	-	-	12,635
Payment in lieu of tax	-	-	1,077	-	-	12,787
Personal property replacement tax	-	-	-	-	-	20,937
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	-	923,924
Interest income	-	344	174	143	-	23,501
Federal financial assistance	-	-	-	-	-	231,811
State financial assistance	-	-	-	-	-	324,532
Department of Transportation	-	-	-	-	-	94,730
Reimbursement of expenditures	-	939,766	71,740	-	-	1,938,072
Miscellaneous receipts	-	-	-	-	-	1,011,366
TOTAL REVENUES	\$ -	\$ 940,110	\$ 326,274	\$ 143	\$ -	\$ 8,849,229
EXPENDITURES						
General and administrative	\$ 5,537	\$ 2,673,157	\$ 103,695	\$ 79,484	\$ -	\$ 5,207,377
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	290,532
Public safety	-	-	-	-	-	279,485
Public welfare	-	-	-	-	-	230,256
Transportation	-	-	-	-	-	5,508,677
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,537	\$ 2,673,157	\$ 103,695	\$ 79,484	\$ -	\$ 11,516,327
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (5,537)	\$ (1,733,047)	\$ 222,579	\$ (79,341)	\$ -	\$ (2,667,098)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 60,000	\$ 1,900,000	\$ -	\$ 21,813	\$ 25,000	\$ 3,975,025
Operating transfers out	-	-	-	-	-	(1,014,529)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 60,000	\$ 1,900,000	\$ -	\$ 21,813	\$ 25,000	\$ 2,960,496
CHANGE IN FUND BALANCE	\$ 54,463	\$ 166,953	\$ 222,579	\$ (57,528)	\$ 25,000	\$ 293,398
FUND BALANCE, BEGINNING OF YEAR	54,887	607,686	304,353	303,593	25,000	12,584,043
FUND BALANCE, END OF YEAR	\$ 109,350	\$ 774,639	\$ 526,932	\$ 246,065	\$ 50,000	\$ 12,877,441

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2015

<u>ASSETS</u>	<u>CAPITAL IMPROVEMENT TRUST</u>	<u>JAIL CONSTRUCTION</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
Cash and cash equivalents	\$ 64,345	\$ 6,058	\$ 70,403
Due from other funds	36,652	-	36,652
<u>TOTAL ASSETS</u>	<u>\$ 100,997</u>	<u>\$ 6,058</u>	<u>\$ 107,055</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ 966	\$ 966
Due to other funds	-	-	-
Due to others	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ 966</u>	<u>\$ 966</u>
 <u>FUND BALANCE</u>			
Assigned	\$	\$	\$
Capital improvements	100,997	5,092	106,089
<u>TOTAL FUND BALANCE</u>	<u>\$ 100,997</u>	<u>\$ 5,092</u>	<u>\$ 106,089</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>\$ 100,997</u>	 <u>\$ 6,058</u>	 <u>\$ 107,055</u>

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2015

	CAPITAL IMPROVEMENT TRUST	JAIL CONSTRUCTION	TOTAL NONMAJOR CAPITAL PROJECT FUNDS
<u>REVENUES</u>			
Miscellaneous receipts	\$ 26,018	\$ 10,104	\$ 36,122
Federal financial assistance	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 26,018</u>	<u>\$ 10,104</u>	<u>\$ 36,122</u>
<u>EXPENDITURES</u>			
General and administrative	\$ -	\$ -	\$ -
Capital outlay	187,755	101,261	289,016
<u>TOTAL EXPENDITURES</u>	<u>\$ 187,755</u>	<u>\$ 101,261</u>	<u>\$ 187,755</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (161,737)</u>	<u>\$ (91,157)</u>	<u>\$ (252,894)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ 275,000	\$ -	\$ 275,000
Operating transfers out	-	(1,442,000)	(1,442,000)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 275,000</u>	<u>\$ (1,442,000)</u>	<u>\$ (1,167,000)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 113,263</u>	<u>\$ (1,533,157)</u>	<u>\$ (1,419,894)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>(12,266)</u>	<u>1,538,249</u>	<u>1,525,983</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 100,997</u>	<u>\$ 5,092</u>	<u>\$ 106,089</u>

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2015

	<u>JAIL DEBT SERVICE</u>	<u>JAIL FUND RESERVE</u>	<u>SELF INSURANCE BOND FUND</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 242,746	\$ 1,442,000	\$ 1,610,048	\$ 3,294,794
Due from other funds	-	-	1,481	1,481
<u>TOTAL ASSETS</u>	<u>\$ 242,746</u>	<u>\$ 1,442,000</u>	<u>\$ 1,611,529</u>	<u>\$ 3,296,275</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	\$ 242,746	\$ 1,442,000	\$ 1,611,529	\$ 3,296,275
<u>TOTAL FUND BALANCE</u>	<u>\$ 242,746</u>	<u>\$ 1,442,000</u>	<u>\$ 1,611,529</u>	<u>\$ 3,296,275</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 242,746</u>	<u>\$ 1,442,000</u>	<u>\$ 1,611,529</u>	<u>\$ 3,296,275</u>

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2015

	<u>JAIL DEBT SERVICE</u>	<u>JAIL FUND RESERVE</u>	<u>SELF INSURANCE BOND FUND</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<u>REVENUES</u>				
General property tax	\$ -	\$ -	\$ 1,765,615	\$ 1,765,615
Mobile home privilege tax	-	-	14,729	14,729
Payment in lieu of tax	-	-	14,080	14,080
Federal interest subsidy program receipts	544,461	-	-	544,461
Interest income	160	-	401	561
Miscellaneous income	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 544,621</u>	<u>\$ -</u>	<u>\$ 1,794,825</u>	<u>\$ 2,339,446</u>
<u>EXPENDITURES</u>				
General and administrative	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	2,024,449	-	1,061,997	3,086,446
Capital outlay	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 2,024,449</u>	<u>\$ -</u>	<u>\$ 1,061,997</u>	<u>\$ 3,086,446</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (1,479,828)</u>	<u>\$ -</u>	<u>\$ 732,828</u>	<u>\$ (747,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ 1,200,000	\$ 1,442,000	\$ -	\$ 2,642,000
Operating transfers out	-	-	(480,000)	(480,000)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 1,200,000</u>	<u>\$ 1,442,000</u>	<u>\$ (480,000)</u>	<u>\$ 2,162,000</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (279,828)</u>	<u>\$ 1,442,000</u>	<u>\$ 252,828</u>	<u>\$ 1,415,000</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>522,574</u>	<u>-</u>	<u>1,358,701</u>	<u>1,881,275</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 242,746</u>	<u>\$ 1,442,000</u>	<u>\$ 1,611,529</u>	<u>\$ 3,296,275</u>

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2015**

	STATE SHARE RENTAL HOUSING	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
ASSETS					
Cash and cash equivalents	\$ 6	\$ 575,729	\$ 248,482	\$ -	\$ -
Other receivables	7,246	76,361,744	-	20	84,279
Due from other funds	-	-	-	-	-
Other assets	-	-	-	-	-
TOTAL ASSETS	\$ 7,252	\$ 76,937,473	\$ 248,482	\$ 20	\$ 84,279

LIABILITIES AND NET POSITION

LIABILITIES					
Tax available for distribution	\$ -	\$ 147,206	\$ -	\$ -	\$ -
Overpayments	-	363,469	-	-	-
Due to other funds	-	-	-	-	-
Agency funds due others	-	375	233,849	-	80,844
Deferred charges	-	76,426,423	-	-	-
General ledger overdraft	-	-	-	-	5
TOTAL LIABILITIES	\$ -	\$ 76,937,473	\$ 233,849	\$ -	\$ 80,849
NET POSITION					
Restricted for trust purposes	\$ 7,252	-	\$ 14,633	\$ 20	\$ 3,430
TOTAL NET POSITION	\$ 7,252	\$ -	\$ 14,633	\$ 20	\$ 3,430
TOTAL LIABILITIES AND NET POSITION	\$ 7,252	\$ 76,937,473	\$ 248,482	\$ 20	\$ 84,279

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2015

	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 8,277	\$ -	\$ 1,377
Other receivables	292	283	-	1,919	-
Due from other funds	-	-	-	-	-
Other assets	-	-	-	-	-
TOTAL ASSETS	\$ 292	\$ 283	\$ 8,277	\$ 1,919	\$ 1,377

LIABILITIES AND NET POSITION

LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Overpayments	-	-	-	-	-
Due to other funds	-	-	-	-	-
Agency funds due others	-	-	8,032	-	-
Deferred charges	-	-	-	-	-
General ledger overdraft	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 8,032	\$ -	\$ -
NET POSITION					
Restricted for trust purposes	\$ 292	\$ 283	\$ 245	\$ 1,919	\$ 1,377
TOTAL NET POSITION	\$ 292	\$ 283	\$ 245	\$ 1,919	\$ 1,377
TOTAL LIABILITIES AND NET POSITION	\$ 292	\$ 283	\$ 8,277	\$ 1,919	\$ 1,377

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2015**

	UNIVERSITY OF ILLINOIS COOPERATIVE				LIQUOR LICENSE & FINGERPRINTING		DISPUTE RESOLUTION		CIRCUIT CLERK FEES TRUST	
	SENIOR CITIZENS TAX COLLECTION TRUST	EXTENSION TAX COLLECTION TRUST								
ASSETS										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 694	\$ 2,270,855				
Other receivables	-	96			580	-				
Due from other funds	-	-			-	-				
Other assets	-	-			-	-				
TOTAL ASSETS	\$ -	\$ 96	\$ -	\$ -	\$ 1,274	\$ 2,270,855				
LIABILITIES AND NET POSITION										
LIABILITIES										
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Overpayments	-	-			-	-				
Due to other funds	-	-			-	-				
Agency funds due others	-	-			-	2,042,861				
Deferred charges	-	-			-	-				
General ledger overdraft	-	-			-	-				
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,042,861				
NET POSITION										
Restricted for trust purposes	\$ -	\$ 96			\$ 1,274	\$ 227,994				
TOTAL NET POSITION	\$ -	\$ 96	\$ -	\$ -	\$ 1,274	\$ 227,994				
TOTAL LIABILITIES AND NET POSITION	\$ -	\$ 96	\$ -	\$ -	\$ 1,274	\$ 2,270,855				

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2015**

	911 FUND	LAVERNE PHILLIPS UNCLAIMED PROPERTY	WHITEASH SEWAGE FUND	WHITEASH USDA BOND FUND	TOTAL AGENCY FUNDS
ASSETS					
Cash and cash equivalents	\$ 273,406	\$ 15,322	\$ 21,844	\$ 1,765	\$ 3,417,757
Other receivables	93,882	-	-	-	76,550,341
Due from other funds	-	-	-	-	-
Other assets	-	-	13,000	726,026	739,026
TOTAL ASSETS	<u>\$ 367,288</u>	<u>\$ 15,322</u>	<u>\$ 34,844</u>	<u>\$ 727,791</u>	<u>\$ 80,707,124</u>

LIABILITIES AND NET POSITION

LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ 147,206
Overpayments	-	-	-	-	363,469
Due to other funds	-	-	-	-	-
Agency funds due others	63,915	-	1,382	156,302	2,587,560
Deferred charges	-	-	-	-	76,426,423
General ledger overdraft	-	-	-	-	5
TOTAL LIABILITIES	<u>\$ 63,915</u>	<u>\$ -</u>	<u>\$ 1,382</u>	<u>\$ 156,302</u>	<u>\$ 79,524,663</u>
NET POSITION					
Restricted for trust purposes	\$ 303,373	\$ 15,322	\$ 33,462	\$ 571,489	\$ 1,182,461
TOTAL NET POSITION	<u>\$ 303,373</u>	<u>\$ 15,322</u>	<u>\$ 33,462</u>	<u>\$ 571,489</u>	<u>\$ 1,182,461</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 367,288</u>	<u>\$ 15,322</u>	<u>\$ 34,844</u>	<u>\$ 727,791</u>	<u>\$ 80,707,124</u>

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2015**

	STATE SHARE RENTAL HOUSING	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
ADDITIONS					
General property tax	\$ -	\$ -	\$ -	\$ 20	\$ -
Mobile home privilege tax	-	-	-	109	-
Payment in lieu of tax	-	-	-	96	-
Fees for services	87,309	-	-	-	-
Interest income	-	-	112	-	-
Occupancy tax	-	-	-	-	393,770
Miscellaneous receipts	-	-	-	24,597	-
TOTAL ADDITIONS	\$ 87,309	\$ -	\$ 112	\$ 24,822	\$ 393,770
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 390,338
Judiciary and court related	-	-	-	-	-
Public works	-	-	-	-	-
Public health	-	-	-	-	-
Public welfare	80,488	-	-	24,802	-
Public safety	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 80,488	\$ -	\$ -	\$ 24,802	\$ 390,338
CHANGE IN NET POSITION	\$ 6,821	\$ -	\$ 112	\$ 20	\$ 3,432
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION AFTER TRANSFERS	\$ 6,821	\$ -	\$ 112	\$ 20	\$ 3,432
NET POSITION, BEGINNING OF YEAR	431	-	14,521	-	(2)
PRIOR PERIOD ADJUSTMENT 1	-	-	-	-	-
NET POSITION, END OF YEAR	\$ 7,252	\$ -	\$ 14,633	\$ 20	\$ 3,430

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2015

	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND
ADDITIONS					
General property tax	\$ 351,253	\$ 340,377	\$ -	\$ 2,284,380	\$ -
Mobile home privilege tax	1,557	2,794	-	9,292	-
Payment in lieu of tax	1,371	-	-	8,961	-
Fees for services	-	-	-	-	-
Interest income	-	-	1	-	-
Occupancy tax	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL ADDITIONS	\$ 354,181	\$ 343,171	\$ 1	\$ 2,302,633	\$ -
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ 2,300,714	\$ -
Judiciary and court related	-	-	-	-	-
Public works	-	-	-	-	-
Public health	353,889	342,888	-	-	-
Public welfare	-	-	-	-	-
Public safety	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 353,889	\$ 342,888	\$ -	\$ 2,300,714	\$ -
CHANGE IN NET POSITION	\$ 292	\$ 283	\$ 1	\$ 1,919	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION AFTER TRANSFERS	\$ 292	\$ 283	\$ 1	\$ 1,919	\$ -
NET POSITION, BEGINNING OF YEAR	-	-	244	-	1,377
PRIOR PERIOD ADJUSTMENT 1	-	-	-	-	-
NET POSITION, END OF YEAR	\$ 292	\$ 283	\$ 245	\$ 1,919	\$ 1,377

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2015**

UNIVERSITY OF
ILLINOIS
COOPERATIVE

	SENIOR CITIZENS TAX COLLECTION TRUST	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST
ADDITIONS					
General property tax	\$ 81,735	\$ 115,344	\$ -	\$ -	\$ -
Mobile home privilege tax	363	506	-	-	-
Payment in lieu of tax	319	452	-	-	-
Fees for services	-	-	-	7,093	16,523
Interest income	-	-	-	-	-
Occupancy tax	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL ADDITIONS	\$ 82,417	\$ 116,302	\$ -	\$ 7,093	\$ 16,523
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ 7,757	\$ -
Judiciary and court related	-	-	-	-	40,529
Public works	-	-	-	-	-
Public health	-	-	-	-	-
Public welfare	-	-	-	-	-
Public safety	82,417	116,206	-	-	-
TOTAL DEDUCTIONS	\$ 82,417	\$ 116,206	\$ -	\$ 7,757	\$ 40,529
CHANGE IN NET POSITION	\$ -	\$ 96	\$ -	\$ (664)	\$ (24,006)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION AFTER TRANSFERS	\$ -	\$ 96	\$ -	\$ (664)	\$ (24,006)
NET POSITION, BEGINNING OF YEAR	-	-	-	1,938	252,000
PRIOR PERIOD ADJUSTMENT 1	-	-	-	-	-
NET POSITION, END OF YEAR	\$ -	\$ 96	\$ -	\$ 1,274	\$ 227,994

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET POSITION - AGENCY FUNDS
NOVEMBER 30, 2015

	911 FUND	LAVERNE PHILLIPS UNCLAIMED PROPERTY	WHITEASH SEWAGE FUND	WHITEASH USDA BOND FUND	TOTAL AGENCY FUNDS
ADDITIONS					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 3,173,109
Mobile home privilege tax	-	-	-	-	14,621
Payment in lieu of tax	-	-	-	-	11,199
Fees for services	468,133	-	55,675	-	634,733
Interest income	4,215	6	14	1	4,349
Occupancy tax	-	-	-	-	393,770
Miscellaneous receipts	2,717	15,316	42,548	1,764	86,942
TOTAL ADDITIONS	\$ 475,065	\$ 15,322	\$ 98,237	\$ 1,765	\$ 4,318,723
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 2,698,809
Judiciary and court related	-	-	-	-	40,529
Public works	-	-	66,717	35,326	102,043
Public health	-	-	-	-	696,777
Public welfare	-	-	-	-	303,913
Public safety	454,806	-	-	-	454,806
TOTAL DEDUCTIONS	\$ 454,806	\$ -	\$ 66,717	\$ 35,326	\$ 4,296,877
CHANGE IN NET POSITION	\$ 20,259	\$ 15,322	\$ 31,520	\$ (33,561)	\$ 21,846
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ 11,058	\$ 11,058
Operating transfers out	-	-	(11,058)	-	(11,058)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (11,058)	\$ 11,058	\$ -
CHANGE IN NET POSITION AFTER TRANSFERS	\$ 20,259	\$ 15,322	\$ 20,462	\$ (22,503)	\$ 21,846
NET POSITION, BEGINNING OF YEAR	283,114	-	-	-	553,623
PRIOR PERIOD ADJUSTMENT 1	-	-	13,000	593,992	606,992
NET POSITION, END OF YEAR	\$ 303,373	\$ 15,322	\$ 33,462	\$ 571,489	\$ 1,182,461

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

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

	2014 Levy Payable 2015	2013 Levy Payable 2014	2012 Levy Payable 2013
ASSESSED VALUATIONS	\$ 952,017,884	\$ 947,815,429	\$ 876,482,521
TAX RATES PER \$100			
County General Fund	0.53041	0.54073	0.51944
Public Health Fund (Bi-County)	0.03667	0.03778	0.03792
Municipal Retirement Fund	0.16379	0.06751	0.14647
Social Security	0.02060	0.07315	0.00000
Mental Health Fund	0.03553	0.03556	0.03429
Public Building Commission Fund	0.24071	0.22958	0.22958
County Highway General Fund	0.10056	0.09477	0.07552
Unit Special Bridge Fund	0.03656	0.03391	0.02199
Highway Special Bridge Fund	0.03656	0.03391	0.02199
Unit Road and Bridge Fund	0.08210	0.07591	0.07881
Federal Aid Matching Fund	0.00763	0.00775	0.02241
Gravel Road Tax Fund	0.03971	0.04027	0.04181
University of Illinois Cooperative Extension Fund	0.01204	0.01227	0.01230
Child Advocacy Center Fund	0.00257	0.00265	0.00197
Senior Citizens Fund	0.00854	0.00880	0.00883
Self-Insurance Bond Fund	0.18572	0.17864	0.18156
ICRMT Self-Insurance	0.11771	0.07381	0.13778
Liability Insurance Fund	0.00009	0.00009	0.00009
Workmen's Compensation Fund	0.00005	0.00005	0.00005
Unemployment Insurance Fund	0.00005	0.00005	0.00005
TOTAL TAX RATES	1.65760	1.54719	1.57286
TAX EXTENSIONS			
County General Fund	\$ 5,049,598	\$ 4,981,976	\$ 4,713,115
Public Health Fund (Bi-County)	349,105	348,084	344,065
Municipal Retirement Fund	1,559,310	621,998	1,328,989
Social Security	196,116	673,962	-
Mental Health Fund	338,252	327,629	311,129
Public Building Commission Fund	2,291,602	2,115,218	2,083,084
County Highway General Fund	957,349	873,156	685,227
Unit Special Bridge Fund	348,058	312,427	199,525
Highway Special Bridge Fund	348,058	312,427	199,525
Unit Road and Bridge Fund (Less 30% municipal share)	781,607	699,391	715,079
Federal Aid Matching Fund	72,639	71,404	203,336
Gravel Road Tax Fund	378,046	371,025	379,361
University of Illinois Cooperative Extension Fund	114,623	113,049	111,603
Child Advocacy Center Fund	24,467	24,416	17,875
Senior Citizens Fund	81,302	81,078	80,119
Self-Insurance Bond Fund	1,768,088	1,645,886	1,647,376
ICRMT Self-Insurance	250,095	680,043	1,250,140
Liability Insurance Fund	871,382	829	817
Workmen's Compensation Fund	476	461	454
Unemployment Insurance Fund	476	461	454
TOTAL TAX EXTENSIONS	\$ 15,780,649	\$ 14,254,920	\$ 14,271,273
TAX COLLECTIONS			
County General Fund	\$ 5,079,728	\$ 4,964,119	\$ 4,695,622
Public Health Fund (Bi-County)	351,188	346,836	342,757
Municipal Retirement Fund	1,568,614	619,769	1,323,859
Social Security	197,286	671,546	-
Mental Health Fund	340,296	326,455	309,944
Public Building Commission Fund	2,283,582	2,107,638	2,075,583
County Highway General Fund	966,475	873,038	684,796
Unit Special Bridge Fund	351,375	312,385	199,412
Highway Special Bridge Fund	351,375	312,180	199,247
Unit Road and Bridge Fund (less 30% municipal share)	548,850	482,766	492,266
Highway Gravel and Rock	380,302	369,695	377,910
Federal Aid Matching Fund	73,331	71,394	203,196
University of Illinois Cooperative Extension Fund	115,316	112,644	111,179
Child Advocacy Center Fund	24,615	24,328	17,807
Senior Citizens Fund	81,787	80,788	79,814
Self-Insurance Bond Fund	1,778,638	1,639,987	1,641,110
ICRMT Self-Insurance	251,587	677,605	1,245,547
Liability Insurance Fund	876,545	826	813
Workmen's Compensation Fund	478	459	262
Unemployment Insurance Fund	478	459	262
TOTAL TAX COLLECTIONS	\$ 15,621,846	\$ 13,994,917	\$ 14,001,562
PERCENTAGE OF COLLECTIONS	98.9937%	98.1760%	98.1101%

(Sources: Williamson County Tax Collector and Williamson County Clerk's Rate Books)

WILLIAMSON COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2015

*Assessed Valuation (Calendar Year 2014 Payable 2015)	\$ 952,017,884
**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>	\$ 27,370,514
Less: Qualified Bonded Indebtedness - November 30, 2015	<u>-</u>
<u>LEGAL DEBT MARGIN</u>	<u><u>\$ 27,370,514</u></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, 2015

<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.
General Fund Reserve Fund	Major Fund	Receipt of stabilization funds to be utilized upon a 2/3 majority vote for cash flow emergencies and stabilization of resources.
Highway ACH Clearing	Major Fund	Receipt of electronic transfers from the Illinois Department of Transportation for subsequent transfer to Motor Fuel Tax and Unit Motor Fuel Tax Funds.
Sheriff's Fees	Major Fund	Accumulation of fees and fines; subsequently transferred to the General Fund.
Illinois Municipal Retirement	Major Fund	Receipt of funding for and subsequent disbursement of County and employee funds for expenditures to the Illinois Municipal Retirement System.

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, 2015

<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.
Compensated Absences	Special Revenue	Accumulation of transfers in from the General Fund for the future liquidation of compensated absences of County staff members.
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.

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, 2015

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Coroner's Morgue	Special Revenue	Receipt of donations and disbursement of funds for building and maintaining the Coroner's morgue.
County Clerk	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
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.
Electronic Recycling Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
EMA/Faith Based Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
EMA	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
Employee Health Insurance	Special Revenue	Receipt and disbursement of County and employee funds for expenditures of the County's Employees' Health Insurance program.
Federal Aid Matching	Special Revenue	Receipt and disbursement of property taxes and local funds for specific federal aid 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, 2015

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
FICA Fund	Special Revenue	Receipt and disbursement of property taxes and local funds for the County's share of social security and Medicare taxes.
General Assistance	Special Revenue	Receipt and disbursement of local funds for assistance to individuals.
Geographic Information System	Special Revenue	Receipt and subsequent disbursement of geographic information system fees from the County Clerk.
General Fund Investments	Special Revenue	Receipt and holding of certificates of deposit for the General Fund. The certificates of deposit are not considered part of the General Fund Reserve Fund.
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.
Highway Mining Reimbursable	Special Revenue	Receipt and disbursement of private funds for local road repairs.
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.
ICRMT Self Insurance	Special Revenue	Receipt of funding for and subsequent disbursement for expenditures for self-insurance purposes.
Jail Repair & Maintenance	Special Revenue	Receipt of transfers in from the General Fund for subsequent jail repairs and maintenance.
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.

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, 2015

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Married Family Domestic Violence	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
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.
Recycling Grant	Special Revenue	Receipt and disbursement of grant funds to purchase recycling equipment.
Rental Housing Program	Special Revenue	Receipt and disbursement of rental housing fees charged by the County Clerk to record qualified documents.
Retiree Health Insurance	Special Revenue	Collection of County contributions for the administration of the Retiree Health Insurance Program.
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.

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, 2015

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
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.
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 Fund	Special Revenue	Receipt and disbursement of property taxes and other funding to support road and bridge improvements.
Unit Special Bridge	Special Revenue	Receipt of property taxes and other funds for the purpose of County bridge construction and repair.
VAID Grant	Special Revenue	Receipt and subsequent disbursement of grant proceeds.
Victims of Crime	Special Revenue	Receipt and disbursement of grant funds for the purpose of protecting victim rights.

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, 2015

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Vital Records	Special Revenue	Receipt and subsequent disbursement of fees from the County Clerk for the reproduction and recording of birth and death records.
Voter Registration	Special Revenue	Receipt and subsequent disbursement of grant proceeds.
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.

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

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2015

<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.
Jail Construction Fund	Capital Project	Receipt and disbursement of bond proceeds and other income for the construction of a new County Jail.

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

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2015

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Jail Debt Service Fund	Debt Service	Accumulation of receipts for the purpose of paying bond principal repayments and bond interest.
Jail Reserve Fund	Debt Service	To serve as a bond sinking fund for the final year of debt principal and interest on the outstanding jail bonds.
Self-Insurance Bond Fund	Debt Service	Accumulation of receipts for the purpose of paying bond principal repayments and bond interest.

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

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION
FIDUCIARY AGENCY FUNDS
NOVEMBER 30, 2015

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Bed Tax	Agency Fund	Receipt of bed tax from county hotels and motels and subsequent disbursement to the Williamson County Tourism Bureau.
Bi-County Health Tax Collection Trust	Agency Fund	Receipt of property taxes for distribution to the local health department.
Child Advocacy Center Tax Collection Trust	Agency Fund	Receipt of property taxes for distribution to the local Child Advocacy Center.
Circuit Clerk Fees Trust	Agency Fund	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	Agency Fund	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on real estate parcels.
Dispute Resolution	Agency Fund	Accumulation of receipts from the Circuit Clerk's office for disbursement to dispute resolution centers.
Liquor License & Fingerprinting	Agency Fund	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	Agency Fund	Receipt of property taxes for distribution to the local mental health board.
Mobile Home Tax Redemption	Agency Fund	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on mobile home parcels.
911 Fund	Agency Fund	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.
Laverne Phillips Unclaimed Fund	Agency Fund	Receipt and disbursement estate assets for a specific individual.
Public Building Commission Tax Collection Trust	Agency Fund	Receipt of property taxes for distribution to the Williamson County Public Building Commission.

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

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION
FIDUCIARY AGENCY FUNDS
NOVEMBER 30, 2015

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Senior Citizens Tax Collection Trust	Agency Fund	Receipt of property taxes for distribution to a local senior citizens program.
State Share Rental Housing	Agency Fund	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	Agency Fund	Collection of property taxes, mobile home taxes and various fees, and payments in lieu of taxes with subsequent disbursement to the various the County's taxing bodies.
Unclaimed Bail Bond	Agency Fund	Receipt of unclaimed bail bonds upon expiration of statute of limitations to be distributed to property owners.
University of Illinois Cooperative Tax Collection Trust	Agency Fund	Receipt of property taxes for distribution to the local extension office.
Whiteash Sewage Fund	Agency Fund	Receipt of sewer fee income and subsequent payment of sewer system expenses. This fund will also transfer funds to the Whiteash USDA Bond Fund for the semi-annual principal and interest payments.
Whiteash USDA Bond Fund	Agency Fund	Receipts of transfers in for the purpose of paying the required bond principal and interest on the Village of Whiteash Sewer Bonds.