

**WILLIAMSON COUNTY GOVERNMENT**

**WILLIAMSON COUNTY, ILLINOIS**

**INDEPENDENT AUDITORS' REPORT**

**NOVEMBER 30, 2017**

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July 26, 2018

**INDEPENDENT AUDITORS' REPORT**

Williamson County Government  
Williamson County Board of Commissioners  
407 N. Monroe  
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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to 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, 2017 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 on pages 84 through 101 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The statistical information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated July 26, 2018, 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,

A handwritten signature in black ink, appearing to read "Hudgens + Meyer", written in a cursive style.

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July 26, 2018

**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  
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, 2017, 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 July 26, 2018.

**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.

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

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

control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the following listing of findings that we consider to be significant deficiencies.

**2017 SIGNIFICANT DEFICIENCIES:**

**2017-1 Internal Control Design Over Payroll and Claims Processing**

**Criteria:**

Generally accepted accounting standards.

**Conditions:**

During the conduction of previous audits, the County has had repeated internal control failures in the areas of payroll processing, fringe benefit reporting, wage reporting to the County's pension plan, payment to employees while on workman's compensation, claims processing, and 1099 reporting.

At present, the payroll processing system and claims processing system in the County is not appropriately designed for the volume and complexity of payroll transactions that occur. Currently, the County's payroll cycle allows for 2 ½ days of processing time for a payroll of approximately 250 employees. Many of the errors noted above could be mitigated if the County allowed for more processing time for payroll input and verification prior to the release of payroll checks.

It was noted that 1099 forms were not sent to all 1099 eligible vendors. The processes in place by the County Clerk's office do not appear adequate to address the proper preparation of 1099 forms.

The 1095 forms that were prepared for County employees were not completed correctly. The code used was incorrect and the monthly amounts of premiums withheld were not included on the 1095 forms. The processes in place by the County Clerk's office do not appear adequate to address the proper preparation of 1099 forms.

Payroll calculations and withholding amounts for payroll liabilities and fringe benefits withholdings are not reconciled. There currently is no process between the County Clerk's Office and the County Treasurer's Office that provides an accurate reconciliation of payroll liabilities and fringe benefit withholdings.

**Cause:**

There is a lack of internal controls, monitoring and reconciliation processes. Currently, the County's internal control design does not contain any pre or post monitoring of transactions for accuracy, completion, proper recording, or documentation.

**Effect or potential effect:**

Errors, unintentional and intentional, can occur as a result of the current design of the claims system and payroll system. Also, fraud can go undetected and unmitigated in both areas. The continued lack of monitoring can lead to continued errors in these areas in the future and will be at added expense to the County.

**Recommendations:**

With the multiple years of deficiencies in the areas noted above, we believe serious consideration should be given to an internal control system that is designed to monitor the areas noted. We recommend that Williamson County Government develop and implement a payroll system that is appropriate for the volume, complexity and types of payroll transactions that occur.

Further, we recommend the following:

- 1) Currently the County has one week of hold back that allows for 2 ½ days of payroll processing time due to the time-restrictive banking requirements for direct deposits of payroll checks. We recommend that the County allow for an additional week of hold back for the processing time for payroll input and verification of payroll prior to the release of payroll checks. All of the payroll data provided to the Treasurer's Office should be verified and closely examined prior to the release of payroll checks. We also recommend that the County Treasurer written policies, procedures and checklists for the payroll verification steps. The written policies, procedures and checklists should be provided to the appropriate staff members and the staff members should be adequately trained. The staff should sign a document that they received and understand the written policies, procedures and checklists.
- 2) The County Clerk's Office should prepare written policies, procedures and checklists for the proper preparation of 1099 forms. The written policies, procedures and checklists should be provided to the appropriate staff members and the staff members should be adequately trained. The staff should sign a document that they received and understand the written policies, procedures and checklists. The County Clerk should review the 1099's prior to release and document her review in writing.
- 3) The County Clerk's Office should prepare written policies, procedures and checklists for the proper preparation of 1095 forms. The written policies, procedures and checklists should be provided to the appropriate staff members and the staff members should be adequately trained. The staff should sign a document that they received and understand the written policies, procedures and checklists. The County Clerk should review the 1095's prior to release and document her review in writing.
- 4) The County Treasurer's Office and the County Clerk's Office should prepare written policies, procedures and checklists for the accurate reconciliation of payroll liabilities and fringe benefit withholdings. The written policies, procedures and checklists should be provided to the appropriate staff members and the staff members should be adequately trained. The staff should sign a document that they received and understand the written policies, procedures and checklists. The County Clerk and County Treasurer should review the reconciliations and document their reviews in writing.

**Responsible party and implementation date:**

Williamson County Clerk and Williamson County Treasurer. As of the date of this report, the implementation date is not known

**Response:**

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

**2017-2 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:**

Williamson County Board. As of the date of this report, the implementation date is not known.

**Response:**

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

**2017-3 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, 2017, the County acquired and disposed of capital asset items. However, the County's adopted polices 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. The County Treasurer's Office has the responsibility for compliance with the maintaining the County's fixed asset listings, inventories, and depreciation schedule.

**Cause:**

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

**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.

**Responsible party and implementation date:**

Williamson County Board. As of the date of this report, the implementation date is not known.

**Response:**

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

**2017-4 GASB #54 Implementation (Repeat finding.)**

**Criteria:**

Governmental Auditing Standard Board Statement #54.

**Condition:**

As of November 30, 2017, 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:**

Williamson County Board. As of the date of this report, the implementation date is not known.

**County Board's Response:**

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**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.

**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,

A handwritten signature in black ink, appearing to read "Hudgens & Meyer", is written over a faint, larger version of the same signature.

HUDGENS & MEYER, LLC  
Certified Public Accountants

**BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2017**

**WILLIAMSON COUNTY GOVERNMENT  
GOVERNMENT-WIDE STATEMENT OF NET POSITION  
NOVEMBER 30, 2017**

	<b>PRIMARY GOVERNMENT</b>	<b>COMPONENT UNIT</b>
	<b>GOVERNMENTAL ACTIVITIES</b>	<b>PUBLIC BUILDING COMMISSION OF WILLIAMSON COUNTY</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,036,823	\$ 5,457,302
Inventory	828,296	-
Prepaid expenses	-	723
Due from State of Illinois	2,182,380	-
Other receivables	498,398	2,513,429
Due from other funds	51,351	-
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 4,597,248</b>	<b>\$ 7,971,454</b>
<b>RESTRICTED ASSETS</b>		
Cash and cash equivalents	\$ 23,490,460	\$ -
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$ 23,490,460</b>	<b>\$ -</b>
<b>CAPITAL ASSETS</b>		
Land	\$ 831,066	\$ 428,295
Building improvements	366,021	3,512,620
Buildings	22,661,457	11,764,759
Construction in progress	-	940,145
Equipment	11,106,012	286,706
Infrastructure	48,745,605	10,011
Furniture & fixtures	802,399	-
Software	1,014,113	-
Bond costs	398,688	227,250
Accumulated depreciation	(67,323,648)	(6,489,583)
Accumulated amortization	-	(45,450)
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ 18,601,713</b>	<b>\$ 10,634,753</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Deferred outflows - IMRF Regular Pension	\$ 2,672,219	\$ -
Deferred outflows - IMRF SLEP Pension	1,221,203	-
Deferred outflows - IMRF ECO Pension	143,945	-
<b>TOTAL DEFERRED OUTFLOW OF RESOURCES</b>	<b>\$ 4,037,367</b>	<b>\$ -</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>\$ 50,726,788</b>	<b>\$ 18,606,207</b>
<b>LIABILITIES AND NET POSITION</b>		
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 449,936	\$ 44,781
Due to others	70,363	-
General ledger overdrafts	290,569	-
Current portion of long-term debt - bonds payable	1,575,000	401,996
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 2,385,868</b>	<b>\$ 446,777</b>
<b>NONCURRENT LIABILITIES</b>		
Noncurrent portion of long-term debt - bonds payable	\$ 21,834,000	\$ 7,938,004
Obligation for compensated absences	2,161,293	5,464
Net pension liability - IMRF Regular Pension	1,756,279	-
Net pension liability - IMRF SLEP Pension	841,082	-
Net pension liability - IMRF ECO Pension	36,954	-
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>\$ 26,629,608</b>	<b>\$ 7,943,468</b>
<b>DEFERRED INFLOW OF RESOURCES</b>		
Deferred inflows - IMRF Regular Pension	\$ 5,215,079	\$ -
Deferred inflows - SLEP Pension	1,727,616	-
Deferred inflows - ECO Pension	485,788	-
Deferred inflows - Rental Income	-	2,513,429
<b>TOTAL DEFERRED INFLOW OF RESOURCES</b>	<b>\$ 7,428,483</b>	<b>\$ 2,513,429</b>
<b>TOTAL LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 36,443,959</b>	<b>\$ 10,903,674</b>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	\$ (4,807,287)	\$ 2,294,753
Restricted for:		
Capital Improvements	402,060	-
Debt Service	2,557,225	-
Specific funds and purposes	20,078,088	-
Inventories	828,296	-
Unrestricted	(4,775,553)	5,407,780
<b>TOTAL NET POSITION</b>	<b>\$ 14,282,829</b>	<b>\$ 7,702,533</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**NOVEMBER 30, 2017**

<b><u>PROGRAM ACTIVITIES - PRIMARY GOVERNMENT</u></b>	<b><u>EXPENSES</u></b>	<b><u>PROGRAM REVENUES</u></b>			<b><u>NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION</u></b>	<b><u>COMPONENT UNIT</u></b>
	<b><u>EXPENSES</u></b>	<b><u>FEES, FINES AND CHARGES FOR SERVICES</u></b>	<b><u>OPERATING GRANTS AND CONTRIBUTIONS</u></b>	<b><u>CAPITAL GRANTS AND CONTRIBUTIONS</u></b>	<b><u>GOVERNMENTAL ACTIVITIES</u></b>	<b><u>PUBLIC BUILDING COMMISSION OF WILLIAMSON COUNTY</u></b>
<b><u>GOVERNMENTAL ACTIVITIES</u></b>						
General and administrative	\$ 13,367,248	\$ 8,277,727	\$ 7,435,562	\$ -	\$ 2,346,041	\$ -
Public safety	8,550,244	2,551,842	1,647,629	-	(4,350,773)	-
Judiciary and court related	3,350,741	323,126	-	-	(3,027,615)	-
Transportation	5,103,126	236,866	1,483,242	369,055	(3,013,963)	-
Public welfare	25,117	700	-	-	(24,417)	-
Interest expense	1,498,137	-	-	-	(1,498,137)	-
<b><u>TOTAL GOVERNMENTAL ACTIVITIES</u></b>	<b><u>\$ 31,894,613</u></b>	<b><u>\$ 11,390,261</u></b>	<b><u>\$ 10,566,433</u></b>	<b><u>\$ 369,055</u></b>	<b><u>\$ (9,568,864)</u></b>	<b><u>\$ -</u></b>
<b><u>COMPONENT UNIT</u></b>						
Public Building Commission of Williamson County	\$ 2,046,121	\$ 2,716,087	\$ -	\$ -	\$ -	\$ 669,966
<b><u>TOTAL COMPONENT UNIT</u></b>	<b><u>\$ 2,046,121</u></b>	<b><u>\$ 2,716,087</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 669,966</u></b>
<b><u>GENERAL REVENUES AND TRANSFERS</u></b>						
Real estate taxes					\$ 12,753,585	\$ -
Mobile home privilege taxes					498,092	-
Payments in lieu of taxes					63,322	-
Gain on sale of assets					456,900	-
Interest income					145,559	31,173
Interest, penalties and costs from real estate & mobile home taxes					206,608	-
Interfund transfers					(2,198,924)	-
<b><u>TOTAL GENERAL REVENUES AND INTERFUND TRANSFERS</u></b>					<b><u>\$ 11,925,142</u></b>	<b><u>\$ 31,173</u></b>
<b><u>CHANGE IN NET POSITION</u></b>					<b><u>\$ 2,356,278</u></b>	<b><u>\$ 701,139</u></b>
<b><u>NET POSITION - BEGINNING OF YEAR</u></b>					<b><u>12,664,062</u></b>	<b><u>7,001,394</u></b>
<b><u>PRIOR PERIOD ADJUSTMENT - GASB #68</u></b>					<b><u>(737,511)</u></b>	<b><u>-</u></b>
<b><u>NET POSITION - END OF YEAR</u></b>					<b><u>\$ 14,282,829</u></b>	<b><u>\$ 7,702,533</u></b>

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, 2017**

**TOTAL FUND BALANCE - GOVERNMENTAL FUNDS** \$ 27,276,841

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	366,021
Buildings & Construction in Progress	22,661,457
Equipment	11,106,012
Sewer System	-
Infrastructure	48,745,605
Furniture & fixtures	802,399
Software	1,014,113
Bond Costs	398,688
Accumulated depreciation	(67,323,648)
  
- Bonds payable as of November 30, 2016 are not reportable in the Governmental Funds Balance Sheet. (23,409,000)
  
- 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. (2,161,293)
  
- 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. (6,025,432)

**TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION** \$ 14,282,829

**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, 2017**

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** \$ 1,935,516

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. 138,686
- 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. (1,446,429)
- 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. 1,598,000
- 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. 130,505
- 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. -

**CHANGE IN NET POSITION - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES** \$ 2,356,278

**WILLIAMSON COUNTY GOVERNMENT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
NOVEMBER 30, 2017**

	<b>MAJOR FUNDS</b>							TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	
	GENERAL FUND	MOTOR FUEL TAX	GENERAL FUND RESERVE	EMPLOYEE INSURANCE	SHERIFF'S FEES	COUNTY CLERK	INMATE TRUST			IMRF FUND
<b>ASSETS</b>										
Cash and cash equivalents	\$ 854,919	\$ 2,405,046	\$ 2,987,442	\$ 545,988	\$ 104,522	\$ 117,247	\$ 59,436	\$ 331,836	\$ 17,120,849	\$ 24,527,285
Inventory	-	389,742	-	-	-	17,226	-	-	421,328	828,296
Sales tax receivable	699,698	-	-	-	-	-	-	-	-	699,698
Income tax receivable	886,212	-	-	-	-	-	-	-	-	886,212
Salary reimbursements receivable	24,003	-	-	-	-	-	-	-	-	24,003
MFT allotments receivable	-	75,861	-	-	-	-	-	-	197,129	272,990
Other receivables	360,110	-	-	22,418	-	14,826	-	7,494	396,028	800,876
Due from other funds	165,182	-	-	-	-	-	-	-	51,351	216,533
<b>TOTAL ASSETS</b>	<b>\$ 2,990,124</b>	<b>\$ 2,870,649</b>	<b>\$ 2,987,442</b>	<b>\$ 568,406</b>	<b>\$ 104,522</b>	<b>\$ 149,299</b>	<b>\$ 59,436</b>	<b>\$ 339,330</b>	<b>\$ 18,186,685</b>	<b>\$ 28,255,893</b>
<b>LIABILITIES AND FUND BALANCE</b>										
<b>LIABILITIES</b>										
Accounts payable	\$ 35,852	\$ -	\$ -	\$ 274,232	\$ -	\$ -	\$ -	\$ -	\$ 132,358	\$ 442,442
Due to other funds	-	-	-	-	85,518	79,664	-	-	-	165,182
Due to others	-	-	-	-	-	-	70,363	7,494	3,000	80,857
General ledger overdraft	-	-	-	-	-	-	-	-	290,571	290,571
<b>TOTAL LIABILITIES</b>	<b>\$ 35,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 274,232</b>	<b>\$ 85,518</b>	<b>\$ 79,664</b>	<b>\$ 70,363</b>	<b>\$ 7,494</b>	<b>\$ 425,929</b>	<b>\$ 979,052</b>
<b>FUND BALANCE</b>										
Nonspendable:										
Inventories	\$ -	\$ 389,742	\$ -	\$ -	\$ -	\$ 17,226	\$ -	\$ -	\$ 421,328	\$ 828,296
Long-term loan receivable	-	-	-	-	-	-	-	-	341,657	341,657
Restricted:										
Statutory purposes	-	2,480,907	-	294,174	19,004	52,409	(10,927)	331,836	10,059,760	13,227,163
Grant agreement	-	-	-	-	-	-	-	-	(3,842)	(3,842)
Revolving loan agreement	-	-	-	-	-	-	-	-	187,872	187,872
Donor request	-	-	-	-	-	-	-	-	135,333	135,333
Debt service	-	-	-	-	-	-	-	-	2,557,225	2,557,225
Assigned										
Public safety enhancements	-	-	-	-	-	-	-	-	17,966	17,966
Capital improvements	-	-	-	-	-	-	-	-	402,060	402,060
Other purposes	-	-	2,987,442	-	-	-	-	-	3,184,497	6,171,939
Unassigned	2,954,272	-	-	-	-	-	-	-	456,900	3,411,172
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,954,272</b>	<b>\$ 2,870,649</b>	<b>\$ 2,987,442</b>	<b>\$ 294,174</b>	<b>\$ 19,004</b>	<b>\$ 69,635</b>	<b>\$ (10,927)</b>	<b>\$ 331,836</b>	<b>\$ 17,760,756</b>	<b>\$ 27,276,841</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,990,124</b>	<b>\$ 2,870,649</b>	<b>\$ 2,987,442</b>	<b>\$ 568,406</b>	<b>\$ 104,522</b>	<b>\$ 149,299</b>	<b>\$ 59,436</b>	<b>\$ 339,330</b>	<b>\$ 18,186,685</b>	<b>\$ 28,255,893</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2017**

	<b>MAJOR FUNDS</b>							IMRF FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	MOTOR FUEL TAX	GENERAL FUND RESERVE	EMPLOYEE INSURANCE	SHERIFF'S FEES	COUNTY CLERK	INMATE TRUST			
<b>REVENUES</b>										
General property tax	\$ 5,218,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,262,193	\$ 6,331,253	\$ 12,811,805
Mobile home privilege tax	31,809	-	-	-	-	-	-	2,801	13,172	47,782
Payment in lieu of tax	39,819	-	-	-	-	-	-	3,567	19,616	63,002
Personal property replacement tax	409,770	-	-	-	-	-	-	-	12,001	421,771
Sales tax	3,140,256	-	-	-	-	-	-	-	-	3,140,256
Use tax	535,641	-	-	-	-	-	-	-	-	535,641
Income tax	2,353,509	-	-	-	-	-	-	-	-	2,353,509
Salary reimbursements	341,832	-	-	-	-	-	-	-	-	341,832
Motor fuel tax allotments	-	794,283	-	-	-	-	-	-	2,276,271	3,070,554
Fees for services	1,734,185	-	-	-	782,827	1,158,642	-	-	892,647	4,568,301
Interest, penalties and costs	206,608	-	-	-	-	-	-	-	-	206,608
Interest income	21,637	83,166	-	2,177	-	-	-	-	63,317	170,297
Reimbursement of expenditures	574,259	-	-	1,134,784	-	-	-	-	862,191	2,571,234
Miscellaneous receipts	48,196	160,848	-	-	-	-	1,221,715	-	922,689	2,353,448
Department of Transportation	-	-	-	-	-	-	-	-	148,942	148,942
Federal financial assistance	114,884	-	-	-	-	-	-	-	734,940	849,824
State financial assistance	25,875	-	-	-	-	-	-	-	249,116	274,991
<b>TOTAL REVENUES</b>	<b>\$ 14,796,639</b>	<b>\$ 1,038,297</b>	<b>\$ -</b>	<b>\$ 1,136,961</b>	<b>\$ 782,827</b>	<b>\$ 1,158,642</b>	<b>\$ 1,221,715</b>	<b>\$ 1,268,561</b>	<b>\$ 13,139,553</b>	<b>\$ 34,543,195</b>
<b>EXPENDITURES</b>										
General and administrative	\$ 2,873,900	\$ -	\$ -	\$ 3,450,257	\$ -	\$ 165,034	\$ 1,232,642	\$ 3,498,061	\$ 3,073,776	\$ 14,293,670
Public safety	5,514,081	-	-	-	-	-	-	-	419,321	5,933,402
Judiciary and court related	3,101,655	-	-	-	-	-	-	-	212,911	3,314,566
Transportation	-	580,068	-	-	-	-	-	-	4,280,200	4,860,268
Public welfare	5,806	-	-	-	-	-	-	-	964,930	970,736
Bond principal and interest payments	-	-	-	-	-	-	-	-	3,096,137	3,096,137
Capital outlay	-	-	-	-	-	-	-	-	138,686	138,686
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,495,656</b>	<b>\$ 580,068</b>	<b>\$ -</b>	<b>\$ 3,450,257</b>	<b>\$ -</b>	<b>\$ 165,034</b>	<b>\$ 1,232,642</b>	<b>\$ 3,498,061</b>	<b>\$ 12,185,961</b>	<b>\$ 32,607,679</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 3,300,983</b>	<b>\$ 458,229</b>	<b>\$ -</b>	<b>\$ (2,313,296)</b>	<b>\$ 782,827</b>	<b>\$ 993,608</b>	<b>\$ (10,927)</b>	<b>\$ (2,229,500)</b>	<b>\$ 953,592</b>	<b>\$ 1,935,516</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Operating transfers in	\$ 1,713,159	\$ -	\$ 157,485	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,603,591	\$ 2,268,046	\$ 8,742,281
Operating transfers out	(4,582,808)	(370,000)	-	-	(763,823)	(968,205)	-	-	(2,057,445)	(8,742,281)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (2,869,649)</b>	<b>\$ (370,000)</b>	<b>\$ 157,485</b>	<b>\$ 2,000,000</b>	<b>\$ (763,823)</b>	<b>\$ (968,205)</b>	<b>\$ -</b>	<b>\$ 2,603,591</b>	<b>\$ 210,601</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 431,334</b>	<b>\$ 88,229</b>	<b>\$ 157,485</b>	<b>\$ (313,296)</b>	<b>\$ 19,004</b>	<b>\$ 25,403</b>	<b>\$ (10,927)</b>	<b>\$ 374,091</b>	<b>\$ 1,164,193</b>	<b>\$ 1,935,516</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>2,522,938</b>	<b>2,782,420</b>	<b>2,829,957</b>	<b>607,470</b>	<b>-</b>	<b>44,232</b>	<b>-</b>	<b>(42,255)</b>	<b>16,596,563</b>	<b>25,341,325</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,954,272</b>	<b>\$ 2,870,649</b>	<b>\$ 2,987,442</b>	<b>\$ 294,174</b>	<b>\$ 19,004</b>	<b>\$ 69,635</b>	<b>\$ (10,927)</b>	<b>\$ 331,836</b>	<b>\$ 17,760,756</b>	<b>\$ 27,276,841</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF NET POSITION - FIDUCIARY FUNDS**  
**NOVEMBER 30, 2017**

**ASSETS**

Cash and cash equivalents	\$ 3,822,283
Other receivables	82,688,374
Other Assets	691,823

<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 87,202,480</u></b>
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**LIABILITIES AND NET POSITION**

**LIABILITIES**

Tax available for distribution	\$ 128,983
Overpayments	528,131
Due to other funds	51,351
Agency funds due others	2,617,834
Deferred charges	82,387,824

<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 85,714,123</u></b>
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**NET POSITION**

Restricted for trust purposes	\$ 1,488,357
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<b><u>TOTAL NET POSITION</u></b>	<b><u>\$ 1,488,357</u></b>
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<b><u>TOTAL LIABILITIES AND NET POSITION</u></b>	<b><u>\$ 87,202,480</u></b>
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**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS**  
**NOVEMBER 30, 2017**

<b><u>ADDITIONS</u></b>	
General property tax	\$ 3,452,518
Mobile home privilege tax	9,395
Payment in lieu of tax	12,929
Fees for services	907,819
Interest income	2,679
Occupancy tax	352,301
Tax redemptions	1,940,991
Miscellaneous receipts	19,479
<b><u>TOTAL ADDITIONS</u></b>	<b><u>\$ 6,698,111</u></b>
<b><u>DEDUCTIONS</u></b>	
General and administrative	\$ 4,951,366
Judiciary and court related	37,756
Public work	50,777
Public health	727,152
Public welfare	312,193
Public safety	481,852
<b><u>TOTAL DEDUCTIONS</u></b>	<b><u>\$ 6,561,096</u></b>
<b><u>CHANGE IN NET POSITION</u></b>	<b><u>\$ 137,015</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>	
Operating transfers in	\$ -
Operating transfers out	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ -</u></b>
<b><u>CHANGE IN NET POSITION AFTER TRANSFERS</u></b>	<b><u>\$ 137,015</u></b>
<b><u>NET POSITION, BEGINNING OF YEAR</u></b>	<b><u>1,351,342</u></b>
<b><u>NET POSITION, END OF YEAR</u></b>	<b><u>\$ 1,488,357</u></b>

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, 2017**

**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, 2017.

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, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

B. Discretely Presented Component Unit (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.

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

Cash and Cash Equivalents:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category #1-(FDIC) Insured	\$ 754,114	\$ 754,114
Category #2-Uninsured with collateral	4,703,188	4,703,188
Category #3-Uninsured and uncollateralized	<u>-</u>	<u>-</u>
<u>Total</u>	<u>\$5,457,302</u>	<u>\$5,457,302</u>

Capital Assets:

Capital 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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

B. Discretely Presented Component Unit (Continued)

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

<u>Years</u>	
Buildings & Improvements	20 - 50
Equipment	3 - 15
Infrastructure	30
Vehicles	2 - 15

A summary of fixed assets is below:

<u>Governmental Activities:</u>	<u>November 30,</u> <u>2016</u>	<u>Additions</u>	<u>Dispositions</u>	<u>November 30,</u> <u>2017</u>
<i><u>Capital assets not being depreciated:</u></i>				
Land	\$ 428,295	\$ -	\$ -	\$ 428,295
Construction in Progress	940,145	-	-	940,145
<i><u>Capital assets being depreciated:</u></i>				
Buildings	12,827,213	-	481,059	12,346,154
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
<b>Total Assets</b>	<b>\$ 17,650,844</b>	<b>\$ -</b>	<b>\$ 481,059</b>	<b>\$ 17,169,785</b>
Less accumulated depreciation	\$ (6,568,297)	\$ (402,344)	\$ 481,059	(6,489,582)
Less accumulated amortization	(34,087)	(11,363)	-	(45,450)
<i><u>Governmental activities capital assets, net:</u></i>	<u>\$ 11,048,460</u>	<u>\$ (413,707)</u>	<u>\$ 962,118</u>	<u>\$ 10,634,753</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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

B. Discretely Presented Component Unit (Continued)

*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%*

Fiscal Year Ending November 30,	Principal	Interest	Total
2018	\$ 405,000	\$ 320,197	\$ 725,197
2019	415,000	311,490	726,490
2020	425,000	301,115	726,115
2021	435,000	289,215	724,215
2022	450,000	275,512	725,512
2023-2027	2,490,000	1,130,091	3,620,091
2028-2032	3,030,000	585,664	3,615,664
2033	690,000	32,775	722,775
<u>Total</u>	<u>\$ 8,340,000</u>	<u>\$ 3,246,059</u>	<u>\$ 11,586,059</u>

Total Debt Summary

Fiscal Year Ending November 30,	Principal	Interest	Total
2018	\$ 405,000	\$ 328,837	\$ 733,837
2019	415,000	321,623	736,623
2020	425,000	312,394	737,394
2021	435,000	289,215	724,215
2022	450,000	275,512	725,512
2023-2027	2,490,000	1,130,091	3,620,091
2028-2032	3,030,000	585,664	3,615,664
2033	690,000	32,775	722,775
<u>Total</u>	<u>\$ 8,340,000</u>	<u>\$ 3,276,111</u>	<u>\$ 11,616,111</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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.

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 GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

C. Related Organizations (Concluded)

*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 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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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.

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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

*Governmental Fund Financial Statements*

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

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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*

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 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, 2017.
- 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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

*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.

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, 2017, the General Reserve Trust Fund contained a cash balance of \$2,987,442.

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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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 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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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.

Employee Insurance - The Employee Insurance fund receives transfers from other funds and premiums from employees to pay for health insurance premiums.

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.

County Clerk - The County Clerk's fund accounts for fees received by the County Clerk's Office. The fund subsequently disburses funds to the General Fund and the other funds.

Inmate Trust - The Inmate Trust Fund accounts for inmate trust receipts.

IMRF Fund - 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:

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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.

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.

Non-Exchange Revenues

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 \$81,916,477 for the 2016 payable 2017 real estate tax installments and \$471,347 for 2017 payable 2018 payments in lieu of tax as receivables and deferred charges for taxes and payments assessed as of January 1, 2017 that will not be received until after November 30, 2017. This non-exchange transaction has been recorded in the Tax Collector's Fund, which is reported as an Agency Fund.

The County also records non-exchange revenues in accordance with GASB #68 for the interest abatement received on the Build America Bonds and the Recovery Zone Economic Development Bonds. The total abatement recognized for the year ended November 30, 2017 was \$613,398.

Accruals

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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Restricted and Unrestricted Resources*

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 Expense*

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

E. Budget Policy and Basis of Budgeting

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

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

The budgets for the other operating funds are prepared on the cash basis of accounting. Revenues are budgeted in the year receipt is expected and expenditures are budgeted in the year that the applicable claim is expected to be issued. Any debt service fund budgets are prepared to provide funding for general obligation debt service when liabilities are due for payment. The budget and actual financial statements are reported on the cash basis and modified accrual basis, respectively. Unexpended appropriations for all annually budgeted funds lapse at fiscal year-end.

F. Cash and Investment

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, 2017, the County did not have any investments.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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.

<u>Highway Department</u>	<u>Amount</u>
Salt and cinders	\$ 421,328
Rock	<u>389,742</u>
<u>Total Highway Department</u>	<u>\$ 811,070</u>
<u>County Clerk</u>	
Document Stamps	<u>\$ 17,226</u>
<u>Total County Clerk</u>	<u>\$ 17,226</u>
<u>Total Inventory</u>	<u><u>\$ 828,296</u></u>

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	5 years
Equipment	3 – 15 years	Roads & Bridges	30 years
Automobiles	2 – 15 years	Other Infrastructure	30 years

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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 2016 payable 2017 property taxes was due on or before July 20, 2017, and the second installment was due on or before September 7, 2017. 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, 2017 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, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)**

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, 2017**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

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 July 26, 2018 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, 2017**

**NOTE 2: CASH AND INVESTMENTS (CONCLUDED)**

A. Investment Policies (Concluded)

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, 2017, the carrying amount of the County’s cash deposits with local financial institutions was \$28,058,997. The bank balance of these cash deposits was \$32,640,688. 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	3,088,105	3,008,055
Category #2 - Uninsured with collateral	24,969,957	30,439,296
Category #3 - Uninsured and uncollateralized	-	-
<u>Total</u>	\$ 28,058,997	\$ 33,447,351

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, 2017, none 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	\$ 1,036,823	\$ (290,569)	\$ 23,490,460	\$ 24,236,714
<u>Total</u>	\$ 1,036,823	\$ (290,569)	\$ 23,490,460	\$ 24,236,714

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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	\$ 1,036,823	\$ -	\$ 1,036,823
Restricted cash	23,490,460	3,822,283	27,312,743
General ledger overdrafts	(290,569)	-	(290,569)
<b>Total</b>	<b>\$ 24,236,714</b>	<b>\$ 3,822,283</b>	<b>\$ 28,058,997</b>

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, 2017 was as follows:

<u>Governmental Activities:</u>	November 30, 2016	Additions	Disposals	November 30, 2017
<i>Capital assets not being depreciated</i>				
Land	831,066	\$ -	\$ -	\$ 831,066
<b>Total capital assets not being depreciated</b>	<b>\$ 831,066</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 831,066</b>
<i>Capital assets being depreciated</i>				
Buildings	22,661,457	\$ -	\$ -	\$ 22,661,457
Building Improvements	366,021	-	-	366,021
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	9,194,589	-	-	9,194,589
Equipment - General	2,359,945	138,686	-	2,498,631
Equipment - Highway	2,925,062	-	-	2,925,062
Equipment - Voting	647,439	-	-	647,439
Equipment - Other	244,789	-	-	244,789
Equipment - Office	1,150,937	-	-	1,150,937
Automobiles	3,632,119	-	-	3,632,119

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 3: CAPITAL ASSETS (CONCLUDED)**

Furniture & Fixtures	809,044	-	-	809,044
Bond Costs	398,688	-	-	398,688
Software	1,014,503	-	-	1,014,503
<i><u>Total capital assets being depreciated</u></i>	<u>\$ 84,955,609</u>	<u>\$ 138,686</u>	<u>\$ -</u>	<u>\$ 85,094,295</u>

*Less accumulated depreciation for*

Buildings	\$ 5,658,141	\$ 1,121,782	\$ -	\$ 6,779,923
Improvements	204,614	11,234	-	215,848
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	8,485,778	59,664	-	8,545,442
Equipment - General	1,960,595	118,493	-	2,079,088
Equipment - Highway	2,743,208	57,136	-	2,800,344
Equipment - Voting	647,439	-	-	647,439
Equipment - Other	151,329	14,135	-	165,464
Equipment - Office	1,136,035	2,685	-	1,138,720
Automobiles	3,480,437	12,779	-	3,493,216
Furniture & Fixtures	716,183	16,235	-	732,418
Bond Costs	159,475	26,579	-	186,054
Software	982,969	11,283	-	994,252
<i><u>Total accumulated depreciation</u></i>	<u>\$ 65,877,219</u>	<u>\$ 1,452,005</u>	<u>\$ -</u>	<u>\$ 67,329,224</u>

<i><u>Total capital assets being depreciated, net</u></i>	<u>\$ 19,078,390</u>	<u>\$ (1,313,319)</u>	<u>\$ -</u>	<u>\$ 17,765,071</u>
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<i><u>Governmental activities capital assets, net</u></i>	<u>\$ 19,909,456</u>	<u>\$ (1,313,319)</u>	<u>\$ -</u>	<u>\$ 18,596,137</u>
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<u>Expense Category</u>	<u>Amount</u>
General and Administrative	\$ 126,865
Public Safety	1,211,456
Transportation	108,108
<u>Total Depreciation Expense</u>	<u>\$ 1,446,429</u>

<u>Summary of Asset Additions</u>	<u>Amount</u>
Assets acquired by cash	\$ 138,686
<u>Total Asset Additions</u>	<u>\$ 138,686</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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, 2017, 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, 2017, 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, 2017, Red Zone Sports Bar and Grill's loan payments were current.
- 3) 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, 2017, Chuck's BBQ loan payments were current.
- 4) 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, 2017, Pieces of Learning's loan payments were current.
- 5) 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, 2017, Branch Development LLC's loan payments were current.
- 6) M.L. Holmes & Associates, LLC had three loan receivables as of November 30, 2017. Loan 1) August 1, 2012; interest rate 4%; monthly payment \$1,012.45. Loan 2) July 1, 2016; interest rate 4%; monthly payment \$645.53. Loan 3) \$10,000; interest rate 4%; monthly payment \$184.42. As of November 30, 2017, all loan payments were current.
- 7) D & V Rentals, LLC was loaned \$150,000 on April 28, 2017. The terms of the loan are: interest rate of 5.00% with 60 monthly payments of \$2,835.97. The loan is scheduled to mature on 5/15/2022. As of November 30, 2017, D & V Rentals, LLC's loan payments were current.

**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, 2017 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, 2017**

**NOTE 5: INTERFUND RECEIVABLES AND PAYABLES (CONCLUDED)**

The interfund balances above were fines and fees received in the month of November 30, 2017 by various offices that were not turned over to the respective recipient fund until the following month in accordance with the state statutes governing the fines and fees collected. A summary of interfund payables and receivables is below:

<u>Fund Name</u>	<u>Due To</u>	<u>Due From</u>
Assessor's Mapping Fund	\$ 10,439	\$ -
Assessment Fund	4,343	-
Automation Fund	5,762	-
Circuit Clerk Fees	-	51,351
Circuit Clerk Op-Add on Fund	841	-
Computer and Photo Fund	3,212	-
County Clerk Fees	-	79,664
County Highway General	236	-
Courthouse Security	10,848	-
Document Storage Fund	5,063	-
Foreclosure Mediation	1,150	-
General Fund	165,182	-
Geographic Information Systems Fund	2,398	-
Law Library	744	-
Liability Insurance Fund	2,885	-
Married Family Domestic Violence Fund	185	-
Police Vehicle Trust Fund	100	-
Retiree Health Insurance	380	-
Sheriff's DUI Fund	122	-
Sheriff's Fees Fund	-	85,518
Sheriff's Medical Fund	362	-
States Attorney Automation	254	-
Vital Records Fund	2,027	-
Total	<u>\$ 216,533</u>	<u>\$ 216,533</u>

Total Interfund Receivables Presented in the Fund Financial Statements \$ 216,533

Total Interfund Receivables \$ 216,533

Total Interfund Payables Presented in the Fund Financial Statements \$ 165,182

Total Interfund Payables Presented in the Fiduciary Financial Statements 51,351

Total Interfund Payables \$ 216,533

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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, 2017 was \$29,223,751 and \$29,223,751, 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, 2017 follows:

	November 30, 2016	Additions	Reductions	November 30, 2017	Principal Amounts Due in one year
<b><u>Governmental Activities</u></b>					
Jail Bonds (2010A)	\$ 5,920,000	-	-	\$ 5,920,000	-
Jail Bonds (2010B)	17,650,000	-	(560,000)	17,090,000	575,000
Self-Insurance Bonds (2011)	1,245,000	-	(930,000)	315,000	315,000
Self-Insurance Bonds (2011A)	192,000	-	(108,000)	84,000	84,000
Compensated Absences	2,285,866	-	(124,573)	2,161,293	Undeterminable
<b><u>Total Governmental Activities</u></b>	<b><u>\$ 27,292,866</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (1,722,573)</u></b>	<b><u>\$ 25,570,293</u></b>	<b><u>\$ 974,000</u></b>

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:

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 6: LONG-TERM DEBT (CONTINUED)**

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
2018	\$ 84,000	\$ 1,365	\$ 85,365
<b>Total</b>	<b>\$ 84,000</b>	<b>\$ 1,365</b>	<b>\$ 85,365</b>

*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
2018	\$ 315,000	\$ 4,725	\$ 319,725
<b>Total</b>	<b>\$ 315,000</b>	<b>\$ 4,725</b>	<b>\$ 319,725</b>

*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
2018	\$ -	\$ 389,445	\$ (175,250)	\$ 214,195
2019	-	389,445	(175,250)	214,195
2020	-	389,445	(175,250)	214,195
2021	-	389,445	(175,250)	214,195
2022	-	389,445	(175,250)	214,195
2023-2027	-	1,947,225	(876,251)	1,070,974
2028-2032	-	1,947,225	(876,251)	1,070,974
2033-2037	-	1,947,225	(876,251)	1,070,974
2038-2040	5,920,000	1,594,226	(717,402)	6,796,824
<b>Total</b>	<b>\$ 5,920,000</b>	<b>\$ 9,383,126</b>	<b>\$ (4,222,405)</b>	<b>\$ 11,080,721</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 6: LONG-TERM DEBT (CONTINUED)**

**B. Future Debt Service Requirements (Continued)**

*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
2018	\$ 575,000	\$ 992,893	\$ (347,513)	\$ 1,220,380
2019	590,000	967,287	(338,550)	1,218,737
2020	610,000	939,552	(328,843)	1,220,709
2021	630,000	909,348	(318,272)	1,221,076
2022	650,000	877,052	(306,968)	1,220,084
2022-2026	2,835,000	4,017,296	(1,406,054)	5,446,242
2027-2031	4,205,000	2,912,733	(1,019,457)	6,098,276
2032-2036	5,150,000	1,445,833	(506,042)	6,089,791
2037-2038	1,845,000	103,041	(36,064)	1,911,977
<u>Total</u>	<u>\$ 17,090,000</u>	<u>\$ 13,165,035</u>	<u>\$ (4,607,763)</u>	<u>\$ 25,647,272</u>

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

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
2018	\$ 974,000	\$ 1,388,428	\$ (522,763)	\$ 1,839,665
2019	590,000	1,356,732	(513,800)	1,432,932
2020	610,000	1,328,997	(504,093)	1,434,904
2021	630,000	1,298,793	(493,522)	1,435,271
2022	650,000	1,266,497	(482,218)	1,434,279
2022-2026	2,835,000	5,964,521	(2,282,305)	6,517,216
2027-2031	4,205,000	4,859,958	(1,895,708)	7,169,250
2032-2036	5,150,000	3,393,058	(1,382,293)	7,160,765
2037-2038	7,765,000	1,697,267	(753,466)	8,708,801
<u>Total</u>	<u>\$ 23,409,000</u>	<u>\$ 22,554,251</u>	<u>\$ (8,830,168)</u>	<u>\$ 37,133,083</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 6: LONG-TERM DEBT (CONCLUDED)**

The financial statements reflect an amount to be provided for debt totaling \$25,570,293. This amount includes the principal balance due of the bonds payable of \$23,409,000 plus the compensated absences payable of \$2,161,293. For the fiscal year ended November 30, 2017, the County recognized \$1,498,137 in interest expense. 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, 2017, 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.

**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](http://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 2017 used by the employer was 10.85% of annual covered payroll for Regular, 23.79% for SLEP, and 66.40% 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

**WILLIAMSON COUNTY GOVERNMENT**  
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**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

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, 2017, Williamson County’s actual contributions for pension costs were \$1,212,727 for Regular IMRF, \$366,051 for SLEP, and \$113,165 for ECO.

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

<u>Actuarial Valuation Date</u>		<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>		<u>Net Pension Obligation</u>
<b><u>Regular</u></b>					
12/31/2017	\$	1,212,727	100%	\$	0
12/31/2016	\$	1,132,993	100%	\$	0
12/31/2015	\$	1,217,692	100%	\$	0
<b><u>SLEP</u></b>					
12/31/2017	\$	366,051	100%	\$	0
12/31/2016	\$	371,460	100%	\$	0
12/31/2015	\$	341,699	100%	\$	0
<b><u>ECO</u></b>					
12/31/2017	\$	113,165	100%	\$	0
12/31/2016	\$	83,196	100%	\$	0
12/31/2015	\$	71,016	100%	\$	0

The required contributions for 2017 was determined as part of the December 31, 2015 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2015 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, 2015 is being amortized as a level percentage of projected payroll on an open 26 year basis for all three County plans.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)**

*Funded Status and Funding Progress*

As of December 31, 2017, the most recent actuarial valuation date, the County's plans were funded as follows:

Regular IMRF	86.03% funded
SLEP IMRF	76.24% funded
ECO IMRF	75.51% funded

As of December 31, 2017, the actuarial accrued liabilities for benefits for the County's plans were:

Regular IMRF	\$ 29,665,693
SLEP IMRF	\$ 6,130,023
ECO IMRF	\$ 885,978

As of December 31, 2017, the actuarial values of assets for the County's plans were:

Regular IMRF	\$ 25,521,712
SLEP IMRF	\$ 4,673,470
ECO IMRF	\$ 669,027

As of December 31, 2017, the underfunded actuarial accrued liabilities (UAAL) for the County's plans were:

Regular IMRF	\$( 4,143,981)
SLEP IMRF	\$( 1,456,553)
ECO IMRF	\$( 216,951)

As of December 31, 2017, the covered payrolls for the County's plans were:

Regular IMRF	\$ 11,177,206
SLEP IMRF	\$ 1,538,678
ECO IMRF	\$ 170,430

As of December 31, 2017, the ratios of the UAAL to the covered payroll for the County's plans were:

Regular IMRF	37%
SLEP IMRF	95%
ECO IMRF	127%

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, 2017**

**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, 2016.

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):

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

- 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, 2017 Annual Actuarial Valuation report dated March 22, 2017);
- the number and classes of employees covered by the benefit terms;
- 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, 2017**

**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, 2016 and a measurement date of December 31, 2017.

**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 7.50%.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**NOTES TO SCHEDULE OF CONTRIBUTIONS**  
**SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS**  
**USED IN THE CALCULATION OF THE 2016 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 2017 Contribution Rates:**

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECG groups): 27-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 22 years for most employers (two employers were financed over 31 years).
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	3.50%
Price Inflation	2.75% -- approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.75% to 14.50% including inflation Investment Rate of Return 7.50%
Retirement Age	Experience-based table of rates that are specific to the type of condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008 - 2010.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

Mortality For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality.

Table with adjustments to match current IMRF experience, For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

**Other Information:**

Notes There were no benefit changes during the year.

*\* Based on Valuation Assumptions used in the December 31, 2015 actuarial valuation*

**Methods and Assumptions Used to Determine Total Pension Liability:**

Actuarial Cost Method Entry Age Normal

Asset Valuation Method Market Value of Assets Price Inflation 2.75%

Salary Increases 3.75% to 14.50%

Investment Rate of Return 7.50%

Retirement Age Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

Mortality For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE**  
**CALCULATION OF THE TOTAL PENSION LIABILITY**

Table with adjustments to match current IMRF experience, For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes

There were no benefit changes during the year.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**Regular Plan Disclosures**

**EXECUTIVE SUMMARY AS OF DECEMBER 31, 2017 - REGULAR PLAN**

Actuarial Valuation Date	12/31/17
Measurement Date of the Net Pension Liability	12/31/17
Fiscal Year	11/30/18

**Membership**

Number of:	
- Retirees and Beneficiaries	184
- Inactive, Non-Retired Members	114
- Active Members	250
- Total	548

Covered Valuation Payroll (1)	\$ 11,177,206
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**Net Pension liability**

Total Pension Liability/(Asset)	\$ 53,439,678
Plan Fiduciary Net Position	51,683,399
Net Pension Liability/(Asset)	\$ 1,756,279

Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.71%
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Net Pension Liability as a Percentage of Covered Valuation Payroll	15.71%
--	--------

Development of the Single Discount Rate as of December 31, 2017:

Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate (2)	3.31%
Last year ending December 31 in the 2018 to 2117 projection period for which projected benefit payments are fully funded	2117
Resulting Single Discount Rate based on the above development	7.50%

Single Discount Rate calculated using December 31, 2016 Measurement	7.50%
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Total Pension Expense/(Income)	\$ 1,849,246
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**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**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	\$ 789,466	\$ 221,360
Changes in assumptions	422,123	1,470,719
Net difference between projected and actual earnings on pension plan investments	1,460,630	3,523,000
Total	\$ 2,672,219	\$ 5,215,079

(1) Does not necessarily represent Covered Employee Payroll as defined in GASB Statement Nos. 67-68.

(2) Source: Fixed income municipal with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's 20-Year Municipal GO AA Indexes" as of December 29, 2017. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a divers population over 10,000 exempt securities.

**PENSION EXPENSE/(INCOME) UNDER GASB STATEMENT NO. 68**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

A. Expense/(Income)

1. Service Cost	\$ 1,173,093
2. Interest on the Total Pension Liability	3,850,212
3. Current-Period Benefit Changes	-
4. Employee Contributions (made negative for addition here)	(515,064)
5. Projected Earnings on Plan Investments (made negative for addition here)	(3,335,789)
6. Other Changes in Plan Fiduciary Net Position	641,353
7. Recognition of Outflow (Inflow) of Resources due to liabilities	155,588
8. Recognition of Outflow (Inflow) of Resources due to Assets	(120,147)
9. Total Pension Expense/(Income)	\$ 1,849,246

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT REPORTING PERIOD**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

**A. Inflows of Resources due to Liabilities**

1. Difference between expected and actual experience of the Total Pension Liability (gains) and losses	\$	465,346
2. Assumption Changes (gains) or losses	\$	(1,718,366)
3. Recognition period for Liabilities : Average of the expected remaining service lives of all employees {in years}		5.2243
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	\$	89,073
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$	<u>(328,918)</u>
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$	(239,845)
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	\$	376,273
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$	<u>(1,389,448)</u>
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$	(1,013,175)

**B. Outflows of Resources due to Assets**

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$	(4,403,750)
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	\$	(880,750)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$	(3,523,000)

*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*

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

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	\$ 582,132	\$ 426,544	\$ 155,588
2. Due to Assets	760,603	880,750	(120,147)
3. Total	\$ 1,342,735	\$ 1,307,294	\$ 35,441

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	\$ 275,212	\$ 71,741	\$ 203,471
2. Assumption changes	306,920	354,803	(47,883)
3. Net difference between projected and actual earnings on pension plan investments	760,603	880,750	(120,147)
4. Total	\$ 1,342,735	\$ 1,307,294	\$ 35,441

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	\$ 789,466	\$ 221,360	\$ 568,106
2. Assumption changes	\$ 422,123	\$ 1,470,719	\$ (1,048,596)
3. Net difference between projected and actual earnings on pension plan investments	\$ 1,460,630	3,523,000	(2,062,370)
4. Total	\$ 2,672,219	\$ 5,215,079	\$ (2,542,860)

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

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
2018	\$ 35,442
2019	(275,033)
2020	(1,115,535)
2021	(1,133,939)
2022	(53,795)
Thereafter	-
Total	<u>\$ (2,542,860)</u>

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS CURRENT PERIOD**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

A. Total pension liability	
1. Service Cost	\$ 1,173,093
2. Interest on the Total Pension Liability	3,850,212
3. Changes of benefit terms	-
4. Difference between expected and actual experience of the Total Pension Liability	465,346
5. Changes of assumptions	(1,718,366)
6. Benefit payments, including refunds of employee contributions	<u>(2,160,429)</u>
7. Net change in total pension liability	\$ 1,609,856
8. Total pension liability - beginning	<u>51,829,822</u>
9. Total pension liability - ending	<u>\$ 53,439,678</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

B. Plan fiduciary net position	
1. Contributions - employer	\$ 1,220,067
2. Contributions - employee	515,064
3. Net investment income	7,739,539
4. Benefit payments, including refunds of employee contributions	(2,160,429)
5. Other (Net Transfer)	(641,353)
6. Net change in plan fiduciary net position	<u>\$ 6,672,888</u>
7. Plan fiduciary net position - beginning	45,010,511
8. Plan fiduciary net position - ending	<u>\$ 51,683,399</u>
C. Net pension liability/(asset)	<u>\$ 1,756,279</u>
D. Plan fiduciary net position as a percentage of the total pension liability	96.71%
E. Covered Valuation payroll	\$ 11,177,206
F. Net pension liability as a percentage of covered valuation payroll	15.71%

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

	Current Single Discount		
	1% Decrease	Rate Assumption	1% Increase
	6.50%	7.50%	8.50%
	<hr/>		
Total Pension Liability	\$ 60,513,360	\$ 53,439,678	\$ 47,631,472
Plan Fiduciary Net Position	\$ 51,683,399	\$ 51,683,399	\$ 51,683,399
Net Pension Liability/(Asset)	<u>\$ 8,829,961</u>	<u>\$ 1,756,279</u>	<u>\$ (4,051,927)</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**DEVELOPMENT OF MARKET VALUE OF ASSETS**

**Market Value of Assets as of December 31, 2017:**

1. Employee Contribution Reserve (MDF Assets from IMRF)	\$	9,715,263
2. Employer Contribution Reserve (EAF assets from IMRF)		18,579,552
3. Annuitant Reserve		23,392,826
4. Miscellaneous Adjustment*		(4,242)
5. Net Value	<u>\$</u>	<u>51,683,399</u>

*\* Includes an adjustment factor of .0000820765 on Items 1 through 3 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.*

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**SLEP Plan Disclosures**

**EXECUTIVE SUMMARY AS OF DECEMBER 31, 2017 - SLEP PLAN**

Actuarial Valuation Date	12/31/17
Measurement Date of the Net Pension Liability	12/31/17
Fiscal Year	11/30/18

**Membership**

Number of:

- Retirees and Beneficiaries	29
- Inactive, Non-Retired Members	14
- Active Members	24
- Total	67

Covered Valuation Payroll (1)	\$ 1,538,678
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**Net Pension liability**

Total Pension Liability/(Asset)	\$ 17,229,866
Plan Fiduciary Net Position	16,388,784
Net Pension Liability/(Asset)	\$ 841,082

Plan Fiduciary Net Position as a Percentage of Total Pension	95.12%
--	--------

Net Pension Liability as a Percentage of Covered Valuation Payroll	54.66%
--	--------

Development of the Single Discount Rate as of December 31, 2017:

Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate (2)	3.31%
Last year ending December 31 in the 2018 to 2117 projection period for which projected benefit payments are fully funded	2117
Resulting Single Discount Rate based on the above development	7.50%

Single Discount Rate calculated using December 31, 2016 Measurement	7.50%
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Total Pension Expense/(Income)	\$ (200,116)
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**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**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	\$ 774,451	\$ 478,668
Changes in assumptions	35,178	125,086
Net difference between projected and actual earnings on pension plan investments	411,574	1,123,862
Total	<u>\$ 1,221,203</u>	<u>\$ 1,727,616</u>

(1) Does not necessarily represent Covered Employee Payroll as defined in GASB Statement Nos. 67-68.

(2) Source: Fixed income municipal with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's 20-Year Municipal GO AA Indexes" as of December 29, 2017. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a divers population over 10,000 exempt securities.

**PENSION EXPENSE/(INCOME) UNDER GASB STATEMENT NO. 68**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

A. Expense/(Income)

1. Service Cost	\$ 307,047
2. Interest on the Total Pension Liability	1,184,748
3. Current-Period Benefit Changes	-
4. Employee Contributions (made negative for addition here)	(151,995)
5. Projected Earnings on Plan Investments (made negative for addition here)	(1,026,816)
6. Other Changes in Plan Fiduciary Net Position	(492,351)
7. Recognition of Outflow (Inflow) of Resources due to liabilities	43,514
8. Recognition of Outflow (Inflow) of Resources due to Assets	(64,263)
9. Total Pension Expense/(Income)	<u>\$ (200,116)</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT REPORTING PERIOD**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

**A. Inflows of Resources due to Liabilities**

1. Difference between expected and actual experience of the Total Pension Liability (gains) and losses	\$	585,265
2. Assumption Changes (gains) or losses	\$	(130,127)
3. Recognition period for Liabilities : Average of the expected remaining service lives of all employees {in years}		4.6318
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	\$	126,358
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$	<u>(28,094)</u>
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$	98,264
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	\$	458,907
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$	<u>(102,033)</u>
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$	356,874

**B. Outflows of Resources due to Assets**

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$	(1,404,828)
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	\$	(280,966)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$	(1,123,862)

*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.*

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

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	\$ 407,401	\$ 363,887	\$ 43,514
2. Due to Assets	216,703	280,966	(64,263)
3. Total	<u>\$ 624,104</u>	<u>\$ 644,853</u>	<u>\$ (20,749)</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	\$ 353,940	\$ 325,657	\$ 28,283
2. Assumption changes	53,461	38,230	15,231
3. Net difference between projected and actual earnings on pension plan investments	216,703	280,966	(64,263)
4. Total	<u>\$ 624,104</u>	<u>\$ 644,853</u>	<u>\$ (20,749)</u>

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 \$	\$ 774,451	\$ 478,668	\$ 295,783
2. Assumption changes	\$ 35,178	\$ 125,086	\$ (89,908)
3. Net difference between projected and actual earnings on pension plan investments	\$ 411,574	1123862	\$ (712,288)
4. Total	<u>\$ 1,221,203</u>	<u>\$ 1,727,616</u>	<u>\$ (506,413)</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

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
2018	\$ 31,389
2019	(95,728)
2020	(223,192)
2021	(218,882)
2022	-
Thereafter	-
Total	<u>\$ (506,413)</u>

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS CURRENT PERIOD**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

A. Total pension liability	
1. Service Cost	\$ 307,047
2. Interest on the Total Pension Liability	1,184,748
3. Changes of benefit terms	-
4. Difference between expected and actual experience of the Total Pension Liability	585,265
5. Changes of assumptions	(130,127)
6. Benefit payments, including refunds of employee contributions	<u>(720,360)</u>
7. Net change in total pension liability	\$ 1,226,573
8. Total pension liability - beginning	<u>16,003,393</u>
9. Total pension liability - ending	<u>\$ 17,229,966</u>
B. Plan fiduciary net position	
1. Contributions - employer	\$ 608,538
2. Contributions - employee	151,995
3. Net investment income	2,431,644
4. Benefit payments, including refunds of employee contributions	(720,360)
5. Other (Net Transfer)	<u>492,351</u>
6. Net change in plan fiduciary net position	\$ 2,964,168
7. Plan fiduciary net position - beginning	<u>13,424,616</u>
8. Plan fiduciary net position - ending	<u>\$ 16,388,784</u>
C. Net pension liability/(asset)	<u>\$ 841,182</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

D. Plan fiduciary net position as a percentage of the total pension liability	95.12%
E. Covered Valuation payroll	\$ 1,538,678
F. Net pension liability as a percentage of covered valuation payroll	54.66%

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

	Current Single Discount		
	1% Decrease 6.50%	Rate Assumption 7.50%	1% Increase 8.50%
Total Pension Liability	\$ 19,572,330	\$ 17,229,866	\$ 15,310,382
Plan Fiduciary Net Position	\$ 16,388,784	\$ 16,388,784	\$ 16,388,784
Net Pension Liability/(Asset)	\$ 3,183,546	\$ 841,082	\$ (1,078,402)

**DEVELOPMENT OF MARKET VALUE OF ASSETS**

**Market Value of Assets as of December 31, 2017:**

1. Employee Contribution Reserve (MDF Assets from IMRF)	\$ 1,779,657
2. Employer Contribution Reserve (EAF assets from IMRF)	3,773,163
3. Annuitant Reserve	10,837,309
4. Miscellaneous Adjustment*	(1,345)
5. Net Value	<u>\$ 16,388,784</u>

\* Includes an adjustment factor of .0000820765 on Items 1 through 3 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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**ECO Plan Disclosures**

**EXECUTIVE SUMMARY AS OF DECEMBER 31, 2017 - ECO PLAN**

Actuarial Valuation Date	12/31/17
Measurement Date of the Net Pension Liability	12/31/17
Fiscal Year	11/30/18

**Membership**

Number of:

- Retirees and Beneficiaries	7
- Inactive, Non-Retired Members	1
- Active Members	3
- Total	<u>11</u>

Covered Valuation Payroll	\$ 170,430
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**Net Pension liability**

Total Pension Liability/(Asset)	\$ 3,265,412
Plan Fiduciary Net Position	<u>3,228,458</u>
Net Pension Liability/(Asset)	<u>\$ 36,954</u>

Plan Fiduciary Net Position as a Percentage of Total Pension	98.87%
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Net Pension Liability as a Percentage of Covered Valuation Payroll	21.68%
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Development of the Single Discount Rate as of December 31, 2017:

Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate*	3.31%
Last year ending December 31 in the 2018 to 2117 projection period for which projected benefit payments are fully funded	2117
Resulting Single Discount Rate based on the above development	7.50%

Single Discount Rate calculated using December 31, 2016 Measurement	7.50%
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Total Pension Expense/(Income)	\$ 71,015
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**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

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

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	143,945	485,788
Total	<u>\$ 143,945</u>	<u>\$ 485,788</u>

(1) Does not necessarily represent Covered Employee Payroll as defined in GASB Statement Nos. 67-68.

(2) Source: Fixed income municipal with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's 20-Year Municipal GO AA Indexes" as of December 29, 2017. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a divers population over 10,000 exempt securities.

**PENSION EXPENSE/(INCOME) UNDER GASB STATEMENT NO. 68**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

A. Expense/(Income)

1. Service Cost	\$ 29,457
2. Interest on the Total Pension Liability	381,578
3. Current-Period Benefit Changes	-
4. Employee Contributions (made negative for addition here)	(12,376)
5. Projected Earnings on Plan Investments (made negative for addition here)	(254,255)
6. Other Changes in Plan Fiduciary Net Position	2,000,660
7. Recognition of Outflow (Inflow) of Resources due to liabilities	(2,028,258)
8. Recognition of Outflow (Inflow) of Resources due to Assets	(45,385)
9. Total Pension Expense/(Income)	<u>\$ 71,421</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT REPORTING PERIOD**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

**A. Inflows of Resources due to Liabilities**

1. Difference between expected and actual experience of the Total Pension Liability (gains) and losses	\$	(2,010,383)
2. Assumption Changes (gains) or losses	\$	(31,220)
3. Recognition period for Liabilities : Average of the expected remaining service lives of all employees {in years}		1.00000
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	\$	(2,010,383)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$	(31,220)
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$	(2,041,603)
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	\$	-
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$	-
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$	-

**B. Outflows of Resources due to Assets**

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$	(607,235)
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	\$	(121,447)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$	(485,788)

*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.*

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

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	\$ 19,859	\$ 2,048,117	\$ (2,028,258)
2. Due to Assets	76,062	121,447	(45,385)
3. Total	<u>\$ 95,921</u>	<u>\$ 2,169,564</u>	<u>\$ (2,073,643)</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	\$ 19,859	\$ 2,010,383	\$ (1,990,524)
2. Assumption changes	-	37,734	(37,734)
3. Net difference between projected and actual earnings on pension plan investments	76,062	121,447	(45,385)
4. Total	<u>\$ 95,921</u>	<u>\$ 2,169,564</u>	<u>\$ (2,073,643)</u>

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	\$ -	\$ -	\$ -
2. Assumption changes	\$ -	\$ -	\$ -
3. Net difference between projected and actual earnings on pension plan investments	\$ 143,945	\$ 485,788	\$ (341,843)
4. Total	<u>\$ 143,945</u>	<u>\$ 485,788</u>	<u>\$ (341,843)</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

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
2018	\$ (45,385)
2019	(57,160)
2020	(117,851)
2021	(121,447)
2022	-
Thereafter	-
Total	<u>\$ (341,843)</u>

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS CURRENT PERIOD**  
**CALENDAR YEAR ENDED DECEMBER 31, 2017**

A. Total pension liability	
1. Service Cost	\$ 29,457
2. Interest on the Total Pension Liability	381,578
3. Changes of benefit terms	-
4. Difference between expected and actual experience of the Total Pension Liability	(2,010,383)
5. Changes of assumptions	(31,220)
6. Benefit payments, including refunds of employee contributions	(354,008)
7. Net change in total pension liability	<u>\$ (1,984,576)</u>
8. Total pension liability - beginning	5,249,988
9. Total pension liability - ending	<u>\$ 3,265,412</u>
B. Plan fiduciary net position	
1. Contributions - employer	\$ 295,680
2. Contributions - employee	12,782
3. Net investment income	861,490
4. Benefit payments, including refunds of employee contributions	(354,008)
5. Other (Net Transfer)	(2,000,660)
6. Net change in plan fiduciary net position	<u>\$ (1,184,716)</u>
7. Plan fiduciary net position - beginning	4,413,174
8. Plan fiduciary net position - ending	<u>\$ 3,228,458</u>
C. Net pension liability/(asset)	<u>\$ 36,954</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)**

D. Plan fiduciary net position as a percentage of the total pension liability	98.87%
E. Covered Valuation payroll	\$ 170,430
F. Net pension liability as a percentage of covered valuation payroll	21.68%

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

	Current Single Discount		
	1% Decrease 6.50%	Rate Assumption 7.50%	1% Increase 8.50%
Total Pension Liability	\$ 3,624,009	\$ 3,265,412	\$ 2,962,601
Plan Fiduciary Net Position	\$ 3,228,458	\$ 3,228,458	\$ 3,228,458
Net Pension Liability/(Asset)	<u>\$ 395,551</u>	<u>\$ 36,954</u>	<u>\$ (265,857)</u>

**DEVELOPMENT OF MARKET VALUE OF ASSETS**

**Market Value of Assets as of December 31, 2017:**

1. Employee Contribution Reserve (MDF Assets from IMRF)	\$ 241,190
2. Employer Contribution Reserve (EAF assets from IMRF)	601,062
3. Annuitant Reserve	2,386,471
4. Miscellaneous Adjustment*	<u>(265)</u>
5. Net Value	<u><u>\$ 3,228,458</u></u>

*\* Includes an adjustment factor of .0000820765 on Items 1 through 3 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.*

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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, 2017, Williamson County Government expended less than \$500,000 of federal awards. Therefore, no single audit for the fiscal year ended November 30, 2017 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.

**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, 2017, 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, 2017, 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

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 12: PUBLIC ENTITY RISK POOLS, SELF-INSURANCE AND RISK MANAGEMENT (CONTINUED)**

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, 2017, 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, 2017 totaled \$84,391.

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, 2017 totaled \$1,301,099.

**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 2017, 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

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 12: PUBLIC ENTITY RISK POOLS, SELF-INSURANCE AND RISK MANAGEMENT (CONCLUDED)**

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.

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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 13: INTERFUND TRANSFERS (CONTINUED)**

*Combined Interfund Transfers - Fund Financial Statements and Agency Funds:*

Total Transfers In Presented in the Fund Financial Statements	\$ 8,742,281
Transfers In - Agency Funds	-
<b><u>Total Transfers In</u></b>	<b><u>\$ 8,742,281</u></b>
Total Transfers Out Presented in the Fund Financial Statements	\$ 8,742,281
Transfers Out - Agency Funds	-
<b><u>Total Transfers Out</u></b>	<b><u>\$ 8,742,281</u></b>

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

Fund Name	Transfer From	Transfer To
<b><i>Governmental Activities</i></b>		
Compensated Absences Fund	\$ -	\$ 50,000
County Clerk Fees	968,205	-
Early Retiree Incentive	-	103,500
Employees' Insurance Fund	-	2,000,000
Federal Aid Matching	-	7,820
General Fund	4,582,808	1,713,159
General Fund Reserve Trust Fund	-	157,485
Gravel Road Tax Fund	32,000	-
Highway ACH Clearing	1,310,257	-
Highway Mining Reimbursement Fund	71,153	-
Illinois Municipal Retirement Fund	-	2,603,591
Jail Debt Service Fund	-	1,600,000
Motor Fuel Tax Fund	370,000	-
Retiree Health Insurance Fund	-	263,031
Sheriff's Fees Fund	763,823	-
Township Bridge Fund	-	9,388
Unit Motor Fuel Tax Fund	644,035	234,307
<b>Total</b>	<b><u>\$ 8,742,281</u></b>	<b><u>\$ 8,742,281</u></b>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**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.

**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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

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

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, 2017, the Plan held \$576,246 of cash and cash equivalents in an interest bearing checking account. The funds were properly collateralized.

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

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

*Funding Policy* - The contribution requirements of plan members and the County are established and may be amended by County's resolution establishing the Retiree Health Insurance Plan. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually by the resolution establishing the Retiree Health Insurance Plan. For the fiscal year ended November 30, 2017, the County contributed \$263,031 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.

*Covered Expenses* - The covered expenses of the plan for the year ended November 30, 2017 were \$104,900.

*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

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

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

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

*Basic requirements of the Plan*

- 1) The employee must be age 55 (age 50 for SLEP and ECO SLEP members) upon making the election for Retiree Health Insurance Coverage.
- 2) The employee must be covered on the County's Health Insurance Plan immediately prior to making the election for Retiree Health Insurance Coverage.
- 3) The employee must have completed 10 years of continuous or non-continuous service in one or more County Department(s).
- 4) The employee must be an employee of Williamson County Government and not of any component unit, related organization, or other affiliated group.
- 5) The employee must sign an irrevocable statement of retirement and an irrevocable election for Retiree Health Insurance. The irrevocable statement of retirement and irrevocable election for Retiree Health Insurance must include the employee's name, current position, current office, year(s) of service in current position, year(s) of service in any other County positions, effective date of retirement, requested effective date of Retiree Health Insurance, the employee's Medicare eligibility date, and the current Office Holder's signature of understanding. The irrevocable statement of retirement and the irrevocable election for Retiree Health Insurance are both required to be notarized within one month prior to submission for benefits.

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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

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

*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.
- 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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

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

- 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 be terminated.
- 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 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.

**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, 2017, the cash in the General Fund Reserve Trust totaled \$2,987,442. 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.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2017**

**NOTE 19: PRIOR PERIOD ADJUSTMENTS**

*Prior Period Adjustment (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.

**REQUIRED SUPPLEMENTARY INFORMATION**

**WILLIAMSON COUNTY GOVERNMENT**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**SCHEDULE OF FUNDING PROGRESS**  
**NOVEMBER 30, 2017**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<b><u>Regular</u></b>						
12/31/2017	\$ 25,521,712	\$ 29,665,693	\$ 4,143,981	86.03%	\$ 11,177,206	37.08%
12/31/2016	24,223,245	30,043,521	5,820,276	80.63%	10,915,152	53.32%
12/31/2015	24,172,796	30,296,332	6,123,536	79.79%	11,243,694	54.46%

On a market value basis, the actuarial value of assets as of December 31, 2017 is \$28,294,815. On a market basis, the funded ratio would be 95.38%.

**SLEP**

12/31/2017	\$ 4,673,470	\$ 6,130,023	\$ 1,456,553	76.24%	\$ 1,538,678	94.66%
12/31/2016	6,569,268	8,660,113	2,090,845	75.86%	1,542,610	135.54%
12/31/2015	5,393,574	8,206,519	2,812,945	65.72%	1,560,271	180.29%

On a market value basis, the actuarial value of assets as of December 31, 2017 is \$5,552,820 On a market basis, the funded ratio would be 90.58%.

**ECO**

12/31/2017	\$ 669,027	\$ 885,978	\$ 216,951	75.51%	\$ 170,430	127.30%
12/31/2016	43,707	855,230	811,523	5.11%	165,007	491.81%
12/31/2015	(10,172)	735,477	745,649	0.00%	234,686	317.72%

On a market value basis, the actuarial value of assets as of December 31, 2017 is \$842,252. On a market basis, the funded ratio would be 95.06%.

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, 2017**

	NOVEMBER 30, 2017 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<b><u>Receipts:</u></b>			
<b><u>State of Illinois Tax Revenue and Salary Reimbursements</u></b>			
44101-001 Sales tax	\$ 2,850,000	\$ 3,052,086	\$ 202,086
44102-001 Income tax	2,100,000	2,353,509	253,509
44122-001 Personal property replacement tax	375,000	409,770	34,770
44155-001 Use tax	475,000	535,641	60,641
44113-001 Video gaming tax	75,000	-	(75,000)
44103-001 States Attorney's salary reimbursement	148,677	136,287	(12,390)
44141-001 Supervisor of Assessment's salary reimbursement	38,318	37,458	(860)
44166-001 Public Defender's salary reimbursement	99,895	108,219	8,324
<b><u>U.S. Government Reimbursements</u></b>			
44145-001 Emergency management reimbursement	25,000	-	(25,000)
<b><u>County Fees, Interest, and Property Tax Receipts</u></b>			
44179-001 County general corporate tax levy	5,261,034	5,218,357	(42,677)
44119-001 Mobile home taxes	20,000	31,809	11,809
44105-001 Payments in lieu of tax	20,000	20,139	139
44108-001 Interest, penalties and costs - real estate & mobile homes	170,000	206,608	36,608
44112-001 Interest income - Certificates of Deposit	3,000	-	(3,000)
44109-001 Interest income - General Fund #702-175-5	4,500	18,322	13,822
44146-001 Interest income - Payroll account #801-110-6	200	884	684
44111-001 Interest income - Money market #170-287-0	200	-	(200)
44133-001 County Clerk - fees	515,000	618,207	103,207
44132-001 Sheriff - fees	61,000	130,426	69,426
44202-001 Sheriff - Deputy OT Reimb. - Roadside Safety Checks	28,000	-	(28,000)
44203-001 Sheriff - Inmate Medical Reimbursement	1,000	-	(1,000)
44204-001 Sheriff - Inmate Overtime/Transport Reimbursement	65,000	-	(65,000)
44131-001 Sheriff - Housing of inmates - Daily Fee	850,000	773,810	(76,190)
44180-001 Sheriff - civil service fees	60,000	56,532	(3,468)
44129-001 Sheriff - telephone fees	30,000	9,142	(20,858)
44138-001 Sheriff - inmate booking fees	25,000	37,701	12,701
44134-001 Circuit Clerk - clerk fees	870,000	819,675	(50,325)
44161-001 Circuit Clerk - drug fines	500	-	(500)
44136-001 Circuit Clerk - criminal fees	150,000	132,281	(17,719)
44137-001 Circuit Clerk - traffic fines and fees	334,000	409,358	75,358
44139-001 Circuit Clerk - weight fines	95,000	94,827	(173)
44151-001 Treasurer's Tourism administration fees	5,000	9,305	4,305
44135-001 States Attorney - fees	30,000	31,950	1,950
44168-001 Public Defender - fees	12,000	7,169	(4,831)
44178-001 Economic development - administration fees	20,300	22,816	2,516
44124-001 Animal control fees - municipalities & registration fees	115,000	131,951	16,951
44130-001 Liquor license fees	28,000	31,991	3,991
44126-001 Miscellaneous income	25,000	23,943	(1,057)
44186-001 Rent income	-	-	-
44127-001 Postage reimbursements	10	-	(10)
44182-001 Cable franchise fees	2,000	1,253	(747)
44183-001 Real estate tax CD sales	5,500	3,000	(2,500)
44184-001 Rental housing support fees	5,000	4,771	(229)
44185-001 Real estate tax overpayments	100,000	66,466	(33,534)
44115-001 Recycling/Scrap sales	100	486	386
44125-001 Xerox copy fees	10	-	(10)
44190-001 Insurance reimbursement for Workmen's compensation c	100	-	(100)
44191-001 State of Illinois reimbursement for election judges salari	100	-	(100)
44159-001 1st Judicial Circuit-Lead County Treasurer's services	20,000	20,000	-
44169-001 Williamson County 911 dispatch grant(s)	36,000	36,000	-
44197-001 Reimbursement - Assessor's Mapping	-	1,942	1,942
44144-001 Transfer in - IMRF Fund	14,000	14,000	-

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

		NOVEMBER 30, 2017		VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
		BUDGET	ACTUAL	
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
44158-001	Transfer in - Non-Resident/Indemnity Fund	58,000	58,000	-
44175-001	Transfer in - Liability Insurance Fund	1,000	1,000	-
44176-001	Transfer in - Workmen's Compensation Fund	10,000	36,489	26,489
44192-001	Transfer in - Self-insurance Bond & Risk Management F	480,000	480,000	-
44199-001	Transfer in - Highway General Fund for Accounting Fee	6,000	6,000	-
44189-001	Transfer in - Road and Bridge Secretary	-	2,000	2,000
44162-001	Transfer in - Meth Equipment Fund for Overtime	15,400	-	(15,400)
44208-001	Transfer in - Circuit Clerk Operation Admin Fund	10,000	(6,426)	(16,426)
44149-001	Salary reimbursements from grant agreements	93,918	10,000	(83,918)
44116-001	Transfer in - Cremation Trust Fund for morgue expenses	10,000	-	(10,000)
44117-001	Transfer in - Sheriff's Medical Fund	-	-	-
44209-001	Transfer in - Assessor's Mapping for GIS Stipends	5,500	2,000	(3,500)
44210-001	Transfer in - County Clerk GIS Fund	20,000	20,000	-
44211-001	Transfer in - County Clerk RHSP Fund	2,900	2,900	-
44167-001	Transfer in - General Fund Reserve Trust Fund	100	-	(100)
44212-001	Transfer in - Treasurer's Automation Fund	10,000	10,000	-
		<u>\$ 15,891,262</u>	<u>\$ 16,240,054</u>	<u>\$ 348,792</u>
<b>Disbursements:</b>				
	All Departments	<u>\$ 15,891,262</u>	<u>\$ 15,961,532</u>	<u>\$ (20,868)</u>
		<u>\$ 15,891,262</u>	<u>\$ 15,961,532</u>	<u>\$ (20,868)</u>
<b>Excess (Deficit) of Receipts over Disbursements</b>				
		<u>\$ -</u>	<u>\$ 278,522</u>	<u>\$ 327,924</u>
<b>Cash and Investments - Beginning - Actual and Forecasted</b>				
		<u>500,000</u>	<u>500,000</u>	
<b>Cash and Investments - Ending - Forecasted</b>				
		<u>\$ 500,000</u>	<u>\$ 778,522</u>	
<b>County Clerk:</b>				
<u>Recording and Vital Records</u>				
<u>Services</u>				
50101-001	County Clerk's salary	\$ 78,934	\$ 78,844	\$ (2,209)
50102-001	Regular employees' salaries	297,370	297,370	(17,351)
50105-001	Human Resources Officer	46,611	46,572	(962)
50103-001	Recording and vital records extra hire & overtime	-	-	7,000
50113-001	Chief County Clerk's stipend	4,500	4,495	5
50117-001	Chief County Recorder's stipend	2,500	2,493	7
50118-001	Chief Tax Extension Deputy's stipend	2,500	2,311	189
		<u>\$ 432,415</u>	<u>\$ 432,085</u>	<u>\$ (13,321)</u>
<u>Materials</u>				
50104-001	Stationery and office expenses	\$ 19,000	\$ 18,556	\$ 1,444
50111-001	Computer supplies	4,000	3,972	1,028
50112-001	Travel and conference expenses	4,000	3,662	338
50126-001	Office holder & employee bond premiums	3,500	3,175	325
50114-001	Postage expense	27,000	26,752	(8,752)
50122-001	Postage machine lease expense	1,944	1,698	(1)
50120-001	Assessor's and Collector's paper	6,000	5,337	663
		<u>\$ 65,444</u>	<u>\$ 63,152</u>	<u>\$ (4,955)</u>
<u>Elections</u>				
<u>Services</u>				
50107-001	Election judges' salaries and other expenses	\$ 60,000	\$ 48,046	\$ 51,954
50109-001	Polling places' rent and cleaning	3,200	2,906	3,094
50110-001	Registration of voters	5,439	4,343	(343)
50124-001	Election publication expense	10,000	6,009	13,991
50125-001	Computer maintenance agreements	54,000	53,999	3,440
		<u>\$ 132,639</u>	<u>\$ 115,303</u>	<u>\$ 72,136</u>
<u>Materials</u>				
50108-001	Ballots and supplies	\$ 58,000	\$ 47,078	\$ 32,922
		<u>\$ 58,000</u>	<u>\$ 47,078</u>	<u>\$ 32,922</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

	NOVEMBER 30, 2017 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<b>Total County Clerk</b>	\$ 688,498	\$ 657,618	\$ 86,782
<b>County Treasurer:</b>			
<u>Regular Services</u>			
<u>Services</u>			
50201-001 Treasurer's salary	\$ 78,934	\$ 78,934	\$ -
50202-001 Deputies' salaries	95,547	95,453	94
50211-001 Treasurer's Office Stipends	10,000	9,625	375
50207-001 1st Judicial Circuit expenses	16,000	15,751	249
	<u>\$ 200,481</u>	<u>\$ 199,763</u>	<u>\$ 718</u>
<u>Materials</u>			
50203-001 Office expenses	\$ 1,900	\$ 2,163	\$ (263)
50210-001 Office holder & employee bond premiums	1,800	1,764	36
50204-001 Treasurer's travel expenses	2,300	1,703	597
50206-001 Computer services and forms	8,000	8,000	-
50209-001 Treasurer's cellular telephone expenses	400	379	21
	<u>\$ 14,400</u>	<u>\$ 14,009</u>	<u>\$ 391</u>
<b>County Treasurer Concluded:</b>			
<u>Tax Collector</u>			
<u>Services</u>			
50301-001 Deputies' salaries	\$ 50,598	\$ 50,537	\$ 61
50304-001 Postage expense	15,000	15,477	(477)
50306-001 Real estate tax collection expenses	20,000	18,675	1,325
	<u>\$ 85,598</u>	<u>\$ 84,689</u>	<u>\$ 909</u>
<u>Materials</u>			
50303-001 Office expenses	\$ 2,200	\$ 2,178	\$ 22
50305-001 Publication expenses	2,400	2,134	266
	<u>\$ 4,600</u>	<u>\$ 4,312</u>	<u>\$ 288</u>
<b>Total County Treasurer</b>	\$ 305,079	\$ 302,773	\$ 2,306
<b>County Sheriff:</b>			
<u>Services - Deputies and Dispatchers</u>			
50401-001 Sheriff's salary	\$ 78,934	\$ 78,846	\$ 88
50402-001 Supervisor of Safety's salary	3,000	3,000	-
50452-001 Payroll secretary's stipend	3,500	3,494	6
50451-001 Computer officer's stipend	2,000	1,997	3
50453-001 Civil process clerk's stipend	3,000	2,785	215
50446-001 Civil process server's salary	25,935	16,563	9,372
50403-001 Deputies' salaries	1,326,588	1,338,303	(11,715)
50404-001 Deputies' regular overtime	37,000	72,136	(35,136)
50465-001 Deputy Overtime - Traffic Safety Grants	28,000	-	28,000
50408-001 Deputies' meth-related overtime	5,000	2,018	2,982
50419-001 Deputies' incentive pay	17,025	12,400	4,625
50421-001 Deputies' rank pay	24,000	23,310	690
50429-001 Twenty - year Deputies' stipends	6,000	6,000	-
50424-001 Deputies' holidays	32,000	19,233	12,767
50434-001 Deputies' holiday overtime	50,000	32,695	17,305
50405-001 Dispatchers' salaries - full-time	361,866	351,782	10,084
50435-001 Dispatchers' part-time salaries and regular overtime	17,000	3,195	13,805
50431-001 Dispatchers' incentive pay	2,450	1,595	855
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50466-001 Dispatchers' clothing expense	4,250	-	4,250
50406-001 Secretaries' salaries	128,255	128,024	231
50436-001 Clerk's salary	30,376	30,318	58
50439-001 Admin building security	41,312	24,495	16,817
50468-001 Courtroom Security Staff (Crites & Hines)	120,640	100,390	20,250
	<u>\$ 2,370,631</u>	<u>\$ 2,263,395</u>	<u>\$ 107,236</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

	NOVEMBER 30, 2017 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<u>Services - Corrections</u>			
50407-001 Correctional officers' salaries	\$ 1,897,308	\$ 1,815,803	\$ 81,505
50437-001 Correctional officers' regular overtime	45,000	127,354	(82,354)
50467-001 Corrections Billable Overtime	25,000	-	25,000
50430-001 Correctional officers' rank pay	10,861	4,934	5,927
50427-001 Correctional officers' holidays	11,000	9,214	1,786
50438-001 Correctional officers' holiday overtime	32,000	32,242	(242)
	<u>\$ 2,021,169</u>	<u>\$ 1,989,547</u>	<u>\$ 31,622</u>

**Sheriff's Department Continued:**

<u>Materials - Deputies and Dispatchers</u>			
50454-001 Gasoline expense	\$ 80,000	\$ 71,403	\$ 8,597
50409-001 Auto repairs and maintenance	40,000	47,308	(7,308)
50410-001 Sheriff out-of-county travel	1,500	706	794
50411-001 Deputy out-of-county travel	10,000	17,848	(7,848)
50413-001 Deputies' clothing expense	36,000	29,103	6,897
50418-001 Deputies' training expense	28,000	25,300	2,700
50415-001 Office expense	17,000	15,413	1,587
52601-001 Merit board expenses	8,000	6,690	1,310
50420-001 Auxiliary unit expenses	3,200	3,277	(77)
50414-001 Radio room office supplies	3,000	623	2,377
	<u>\$ 226,700</u>	<u>\$ 217,671</u>	<u>\$ 9,029</u>

<u>Materials - Corrections</u>			
50412-001 Jail supplies	\$ 46,000	\$ 45,108	\$ 892
50417-001 Medical aid to prisoners	143,000	177,483	(34,483)
50440-001 Mental health aid to prisoners	-	-	-
50433-001 Dieting of prisoners - Subcontract services	240,000	216,746	23,254
50462-001 Correctional officers' clothing	48,000	35,312	12,688
50463-001 Correctional officers' training	\$ 32,000	\$ 18,581	\$ 13,419
	<u>\$ 509,000</u>	<u>\$ 493,230</u>	<u>\$ 15,770</u>

<u>Equipment &amp; Supplies</u>			
50455-001 Cell phone service	\$ 16,800	\$ 15,884	\$ 916
50456-001 Membership dues and fees	8,173	670	7,503
50457-001 Shooting Range expenses	1,500	1,438	62
50460-001 Canine expenses	11,520	7,594	3,926
50461-001 Software agreements	1,637	1,833	(196)
50464-001 Postage meter lease and supplies	600	684	(84)
50450-001 Maintenance agreements & equipment leases	91,044	70,080	20,964
	<u>\$ 131,274</u>	<u>\$ 98,183</u>	<u>\$ 33,091</u>

<b>Total County Sheriff</b>	<u>\$ 5,258,774</u>	<u>\$ 5,062,026</u>	<u>\$ 196,748</u>
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**Circuit Clerk:**

<u>Services</u>			
50501-001 Circuit Clerk's salary	\$ 78,934	\$ 78,846	\$ 88
50502-001 Regular employees' salaries	470,315	469,317	998
50507-001 Bookkeeper/Manager	-	1,154	(1,154)
50503-001 Stipends	21,000	-	21,000
50512-001 Supervisor's salary	-	1,555	(1,555)
	<u>\$ 570,249</u>	<u>\$ 550,872</u>	<u>\$ 19,377</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

		NOVEMBER 30, 2017	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>(UNFAVORABLE)</u>
<b><u>Receipts:</u></b>				
<b><u>State of Illinois Tax Revenue and Salary Reimbursements</u></b>				
44101-001	Sales tax	\$ 2,850,000	\$ 3,052,086	\$ 202,086
44102-001	Income tax	2,100,000	2,353,509	253,509
44122-001	Personal property replacement tax	375,000	409,770	34,770
44155-001	Use tax	475,000	535,641	60,641
44113-001	Video gaming tax	75,000	-	(75,000)
44103-001	States Attorney's salary reimbursement	148,677	136,287	(12,390)
44141-001	Supervisor of Assessment's salary reimbursement	38,318	37,458	(860)
44166-001	Public Defender's salary reimbursement	99,895	108,219	8,324
<b><u>U.S. Government Reimbursements</u></b>				
44145-001	Emergency management reimbursement	25,000	-	(25,000)
<b><u>County Fees, Interest, and Property Tax Receipts</u></b>				
44179-001	County general corporate tax levy	5,261,034	5,218,357	(42,677)
44119-001	Mobile home taxes	20,000	31,809	11,809
44105-001	Payments in lieu of tax	20,000	20,139	139
44108-001	Interest, penalties and costs - real estate & mobile homes	170,000	206,608	36,608
44112-001	Interest income - Certificates of Deposit	3,000	-	(3,000)
44109-001	Interest income - General Fund #702-175-5	4,500	18,322	13,822
44146-001	Interest income - Payroll account #801-110-6	200	884	684
44111-001	Interest income - Money market #170-287-0	200	-	(200)
44133-001	County Clerk - fees	515,000	618,207	103,207
44132-001	Sheriff - fees	61,000	130,426	69,426
44202-001	Sheriff - Deputy OT Reimb. - Roadside Safety Checks	28,000	-	(28,000)
44203-001	Sheriff - Inmate Medical Reimbursement	1,000	-	(1,000)
44204-001	Sheriff - Inmate Overtime/Transport Reimbursement	65,000	-	(65,000)
44131-001	Sheriff - Housing of inmates - Daily Fee	850,000	773,810	(76,190)
44180-001	Sheriff - civil service fees	60,000	56,532	(3,468)
44129-001	Sheriff - telephone fees	30,000	9,142	(20,858)
44138-001	Sheriff - inmate booking fees	25,000	37,701	12,701
44134-001	Circuit Clerk - clerk fees	870,000	819,675	(50,325)
44161-001	Circuit Clerk - drug fines	500	-	(500)
44136-001	Circuit Clerk - criminal fees	150,000	132,281	(17,719)
44137-001	Circuit Clerk - traffic fines and fees	334,000	409,358	75,358
44139-001	Circuit Clerk - weight fines	95,000	94,827	(173)
44151-001	Treasurer's Tourism administration fees	5,000	9,305	4,305
44135-001	States Attorney - fees	30,000	31,950	1,950
44168-001	Public Defender - fees	12,000	7,169	(4,831)
44178-001	Economic development - administration fees	20,300	22,816	2,516
44124-001	Animal control fees - municipalities & registration fees	115,000	131,951	16,951
44130-001	Liquor license fees	28,000	31,991	3,991
44126-001	Miscellaneous income	25,000	23,943	(1,057)
44186-001	Rent income	-	-	-
44127-001	Postage reimbursements	10	-	(10)
44182-001	Cable franchise fees	2,000	1,253	(747)
44183-001	Real estate tax CD sales	5,500	3,000	(2,500)
44184-001	Rental housing support fees	5,000	4,771	(229)
44185-001	Real estate tax overpayments	100,000	66,466	(33,534)
44115-001	Recycling/Scrap sales	100	486	386
44125-001	Xerox copy fees	10	-	(10)
44190-001	Insurance reimbursement for Workmen's compensation c	100	-	(100)
44191-001	State of Illinois reimbursement for election judges salari	100	-	(100)
44159-001	1st Judicial Circuit-Lead County Treasurer's services	20,000	20,000	-
44169-001	Williamson County 911 dispatch grant(s)	36,000	36,000	-
44197-001	Reimbursement - Assessor's Mapping	-	1,942	1,942
44144-001	Transfer in - IMRF Fund	14,000	14,000	-

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

		NOVEMBER 30, 2017		VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
		BUDGET	ACTUAL	
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
44158-001	Transfer in - Non-Resident/Indemnity Fund	58,000	58,000	-
44175-001	Transfer in - Liability Insurance Fund	1,000	1,000	-
44176-001	Transfer in - Workmen's Compensation Fund	10,000	36,489	26,489
44192-001	Transfer in - Self-insurance Bond & Risk Management F	480,000	480,000	-
44199-001	Transfer in - Highway General Fund for Accounting Fee	6,000	6,000	-
44189-001	Transfer in - Road and Bridge Secretary	-	2,000	2,000
44162-001	Transfer in - Meth Equipment Fund for Overtime	15,400	-	(15,400)
44208-001	Transfer in - Circuit Clerk Operation Admin Fund	10,000	(6,426)	(16,426)
44149-001	Salary reimbursements from grant agreements	93,918	10,000	(83,918)
44116-001	Transfer in - Cremation Trust Fund for morgue expenses	10,000	-	(10,000)
44117-001	Transfer in - Sheriff's Medical Fund	-	-	-
44209-001	Transfer in - Assessor's Mapping for GIS Stipends	5,500	2,000	(3,500)
44210-001	Transfer in - County Clerk GIS Fund	20,000	20,000	-
44211-001	Transfer in - County Clerk RHSP Fund	2,900	2,900	-
44167-001	Transfer in - General Fund Reserve Trust Fund	100	-	(100)
44212-001	Transfer in - Treasurer's Automation Fund	10,000	10,000	-
		<u>\$ 15,891,262</u>	<u>\$ 16,240,054</u>	<u>\$ 348,792</u>
<b>Disbursements:</b>				
	All Departments	<u>\$ 15,891,262</u>	<u>\$ 15,961,532</u>	<u>\$ (20,868)</u>
		<u>\$ 15,891,262</u>	<u>\$ 15,961,532</u>	<u>\$ (20,868)</u>
<b>Excess (Deficit) of Receipts over Disbursements</b>				
		<u>\$ -</u>	<u>\$ 278,522</u>	<u>\$ 327,924</u>
<b>Cash and Investments - Beginning - Actual and Forecasted</b>				
		<u>500,000</u>	<u>500,000</u>	
<b>Cash and Investments - Ending - Forecasted</b>				
		<u>\$ 500,000</u>	<u>\$ 778,522</u>	
<b>County Clerk:</b>				
<u>Recording and Vital Records</u>				
<u>Services</u>				
50101-001	County Clerk's salary	\$ 78,934	\$ 78,844	\$ (2,209)
50102-001	Regular employees' salaries	297,370	297,370	(17,351)
50105-001	Human Resources Officer	46,611	46,572	(962)
50103-001	Recording and vital records extra hire & overtime	-	-	7,000
50113-001	Chief County Clerk's stipend	4,500	4,495	5
50117-001	Chief County Recorder's stipend	2,500	2,493	7
50118-001	Chief Tax Extension Deputy's stipend	2,500	2,311	189
		<u>\$ 432,415</u>	<u>\$ 432,085</u>	<u>\$ (13,321)</u>
<u>Materials</u>				
50104-001	Stationery and office expenses	\$ 19,000	\$ 18,556	\$ 1,444
50111-001	Computer supplies	4,000	3,972	1,028
50112-001	Travel and conference expenses	4,000	3,662	338
50126-001	Office holder & employee bond premiums	3,500	3,175	325
50114-001	Postage expense	27,000	26,752	(8,752)
50122-001	Postage machine lease expense	1,944	1,698	(1)
50120-001	Assessor's and Collector's paper	6,000	5,337	663
		<u>\$ 65,444</u>	<u>\$ 63,152</u>	<u>\$ (4,955)</u>
<u>Elections</u>				
<u>Services</u>				
50107-001	Election judges' salaries and other expenses	\$ 60,000	\$ 48,046	\$ 51,954
50109-001	Polling places' rent and cleaning	3,200	2,906	3,094
50110-001	Registration of voters	5,439	4,343	(343)
50124-001	Election publication expense	10,000	6,009	13,991
50125-001	Computer maintenance agreements	54,000	53,999	3,440
		<u>\$ 132,639</u>	<u>\$ 115,303</u>	<u>\$ 72,136</u>
<u>Materials</u>				
50108-001	Ballots and supplies	\$ 58,000	\$ 47,078	\$ 32,922
		<u>\$ 58,000</u>	<u>\$ 47,078</u>	<u>\$ 32,922</u>

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

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

	NOVEMBER 30, 2017 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<b>Total County Clerk</b>	\$ 688,498	\$ 657,618	\$ 86,782
<b>County Treasurer:</b>			
<u>Regular Services</u>			
<u>Services</u>			
50201-001 Treasurer's salary	\$ 78,934	\$ 78,934	\$ -
50202-001 Deputies' salaries	95,547	95,453	94
50211-001 Treasurer's Office Stipends	10,000	9,625	375
50207-001 1st Judicial Circuit expenses	16,000	15,751	249
	<u>\$ 200,481</u>	<u>\$ 199,763</u>	<u>\$ 718</u>
<u>Materials</u>			
50203-001 Office expenses	\$ 1,900	\$ 2,163	\$ (263)
50210-001 Office holder & employee bond premiums	1,800	1,764	36
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<b>County Treasurer Concluded:</b>			
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<u>Materials</u>			
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<b>Total County Treasurer</b>	\$ 305,079	\$ 302,773	\$ 2,306
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<u>Services - Deputies and Dispatchers</u>			
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**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

	NOVEMBER 30, 2017 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<u>Services - Corrections</u>			
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**Sheriff's Department Continued:**

<u>Materials - Deputies and Dispatchers</u>			
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	<u>\$ 509,000</u>	<u>\$ 493,230</u>	<u>\$ 15,770</u>

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<b>Total County Sheriff</b>	<u>\$ 5,258,774</u>	<u>\$ 5,062,026</u>	<u>\$ 196,748</u>
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**Circuit Clerk:**

<u>Services</u>			
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50502-001 Regular employees' salaries	470,315	469,317	998
50507-001 Bookkeeper/Manager	-	1,154	(1,154)
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	<u>\$ 570,249</u>	<u>\$ 550,872</u>	<u>\$ 19,377</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

	NOVEMBER 30, 2017 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<u>Materials</u>			
50504-001 Office supplies and expenses	\$ 18,000	\$ 18,299	\$ (299)
50506-001 Office holder & employee bond premiums	1,858	771	1,087
50505-001 Circuit Clerk's travel and conference expenses	2,500	909	1,591
50517-001 Internships	1,500	7,012	(5,512)
50514-001 Publication fees	1,200	464	736
	<u>\$ 25,058</u>	<u>\$ 27,455</u>	<u>\$ (2,397)</u>
<b>Total Circuit Clerk</b>	<u>\$ 595,307</u>	<u>\$ 578,327</u>	<u>\$ 16,980</u>
<u>States Attorney:</u>			
<u>Services</u>			
50601-001 States Attorney's salary	\$ 166,508	\$ 166,508	\$ -
50602-001 Assistant States Attorneys' salaries	583,700	594,889	(11,189)
50626-001 Assistant States Attorneys' overtime pay	26,150	30,834	(4,684)
50603-001 Secretaries' salaries	260,337	266,426	(6,089)
50641-001 States Attorney's Office administrative staff salaries	114,814	101,620	13,194
50615-001 Administrative aid's salary	-	2,147	(2,147)
50620-001 Delinquent fine collections clerk's salary	-	-	-
50624-001 Victim Witness Advocate's salary	24,500	21,509	2,991
50623-001 Domestic Violence Advocate salary	19,637	19,431	206
50627-001 Juvenile Coordinator's salary	22,314	22,610	(296)
50628-001 Juvenile Assistant's salary	18,745	19,082	(337)
50633-001 Domestic Violence Coordinator's salary	-	1,091	(1,091)
50608-001 Law clerks expenses	500	400	100
	<u>\$ 1,237,205</u>	<u>\$ 1,246,547</u>	<u>\$ (9,342)</u>
<u>Materials</u>			
50605-001 Office expenses	\$ 15,000	\$ 17,287	\$ (2,287)
50609-001 Travel expenses	3,000	4,112	(1,112)
50610-001 Witness' fees & travel expenses	5,000	285	4,715
50613-001 Attorney appellate services	24,000	24,000	-
50617-001 Registration fees	7,445	3,630	3,815
50612-001 Grand jury expenses	5,000	-	5,000
50618-001 Service agreements	13,000	11,132	1,868
50629-001 Transcripts	1,500	847	653
50637-001 Westlaw licenses	9,580	9,785	(205)
50638-001 Continuing education expenses	3,438	5,716	(2,278)
50634-001 Computer maintenance agreements	1,132	1,132	-
50639-001 AS 400 licensing fees	-	-	-
50636-001 Printing and publication expenses	3,500	1,746	1,754
	<u>\$ 91,595</u>	<u>\$ 79,672</u>	<u>\$ 11,923</u>
<b>Total States Attorney</b>	<u>\$ 1,328,800</u>	<u>\$ 1,326,219</u>	<u>\$ 2,581</u>
<u>County Coroner:</u>			
<u>Services</u>			
50701-001 Coroner's salary	\$ 40,924	\$ 40,878	\$ 46
50702-001 Deputy Coroner's salary	34,744	34,695	49
50710-001 Assistant Coroners' salaries	9,000	8,925	75
	<u>\$ 84,668</u>	<u>\$ 84,498</u>	<u>\$ 170</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

		NOVEMBER 30, 2017 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<u>Materials</u>				
50704-001	Office expenses	\$ 800	\$ 474	\$ 326
50715-001	Office holder bond expense	300	-	300
50713-001	Dues and fees	350	350	-
50705-001	Medical expenses	100,000	86,830	13,170
50707-001	Training	1,500	1,624	(124)
50708-001	Auto expenses	2,500	2,486	14
50709-001	Communication expenses	2,000	1,940	60
50711-001	Morgue operating expenses	6,500	6,470	30
		<u>\$ 113,950</u>	<u>\$ 100,174</u>	<u>\$ 13,776</u>
<b><u>Total County Coroner</u></b>		<u>\$ 198,618</u>	<u>\$ 184,672</u>	<u>\$ 13,946</u>
<b><u>Regional Office of Education:</u></b>				
<u>Services</u>				
50801-001	Secretaries' salaries	\$ 122,129	\$ 160,146	\$ (38,017)
		<u>\$ 122,129</u>	<u>\$ 160,146</u>	<u>\$ (38,017)</u>
<b><u>Total Regional Office of Education</u></b>		<u>\$ 122,129</u>	<u>\$ 160,146</u>	<u>\$ (38,017)</u>
<b><u>Circuit Court:</u></b>				
<u>Services</u>				
50901-001	Medical & psychiatric examinations	\$ 10,000	\$ 12,148	\$ (2,148)
50904-001	Circuit Judge's salary assessment	3,500	2,138	1,362
50907-001	Court appointed attorneys	22,500	18,418	4,082
50908-001	Judicial secretaries', bailiffs', and clerks' salaries	147,347	148,184	(837)
50905-001	Judicial secretaries' stipends	12,000	12,000	-
51201-001	Jury Commissioners' salaries	6,000	6,000	-
51003-001	Contract public defenders	110,000	110,000	-
		<u>\$ 311,347</u>	<u>\$ 308,888</u>	<u>\$ 2,459</u>
<u>Materials</u>				
50902-001	Office supplies - judges & court reporters	\$ 3,000	\$ 31,051	\$ (28,051)
50903-001	Training and conference expenses	500	-	500
50913-001	Chief Judge's expenses	500	497	3
51001-001	Juror fees	25,000	12,644	12,356
51002-001	Dieting of jurors	3,000	908	2,092
51203-001	Jury commission supplies	500	674	(174)
51406-001	Juvenile detention services	25,000	21,290	3,710
51204-001	Transcripts	2,500	4,749	(2,249)
51407-001	Interpreter fees	2,500	1,296	1,204
		<u>\$ 62,500</u>	<u>\$ 73,109</u>	<u>\$ (10,609)</u>
<b><u>Total Circuit Court</u></b>		<u>\$ 373,847</u>	<u>\$ 381,997</u>	<u>\$ (8,150)</u>
<b><u>Public Defender:</u></b>				
<u>Services</u>				
51508-001	Public Defender - lead defender	\$ 149,857	\$ 149,857	\$ -
51501-001	Public Defenders' salaries	147,500	132,796	14,704
51506-001	Administrative assistants' salaries	106,415	106,261	154
51507-001	Secretaries' stipends	8,000	7,897	103
		<u>\$ 411,772</u>	<u>\$ 396,811</u>	<u>\$ 14,961</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

	NOVEMBER 30, 2017 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<u>Materials</u>			
51502-001 Office expenses	\$ 10,000	\$ 7,411	\$ 2,589
51515-001 Westlaw licenses & library	9,595	12,368	(2,773)
51516-001 Maintenance agreements	3,520	1,272	2,248
51514-001 Records destruction expense	500	-	500
51503-001 Witness' fees and travel expenses	2,000	146	1,854
51504-001 Public Defenders' travel expenses	1,000	540	460
51505-001 Law clerks and investigators	1,000	-	1,000
51509-001 Registration fees	1,528	1,557	(29)
51517-001 Software Licenses & Maintenance	1,392	1,272	120
51513-001 Continuing education expenses	2,500	2,273	227
	<u>\$ 33,035</u>	<u>\$ 26,839</u>	<u>\$ 6,196</u>
<b>Total Public Defender</b>	<u>\$ 444,807</u>	<u>\$ 423,650</u>	<u>\$ 21,157</u>
<b>County Supervisor of Assessments:</b>			
<u>Services</u>			
51601-001 Supervisor's salary	\$ 78,934	\$ 78,845	\$ 89
51610-001 Assistant's stipend	4,000	4,004	(4)
51602-001 Assessor's office employees' salaries	497,968	480,087	17,881
51618-001 Board of Review secretary's stipend	4,000	2,028	1,972
51619-001 GIS mapping coordinator stipend	3,500	3,495	5
51621-001 GIS mapping assistant stipend	2,000	2,033	(33)
51622-001 Deed clerk's stipend	1,500	1,493	7
51623-001 CIAO Bonuses	-	-	-
51625-001 CIAO Certification	9,000	7,742	1,258
	<u>\$ 600,902</u>	<u>\$ 579,727</u>	<u>\$ 21,175</u>
<u>Materials</u>			
51630-001 Clothing expense	\$ 750	\$ 750	-
51604-001 Office expenses	8,000	7,750	250
51606-001 Publication expenses	3,000	2,143	857
51607-001 Copy machine expenses and supplies	2,500	1,725	775
51616-001 Computer forms expense	3,000	3,430	(430)
51611-001 Computerized assessment expenses	3,445	-	3,445
51612-001 Reassessment materials & supplies expenses	2,500	407	2,093
51605-001 Auto expenses	8,000	6,614	1,386
51620-001 Continuing education expenses	12,500	11,673	827
	<u>\$ 43,695</u>	<u>\$ 34,492</u>	<u>\$ 9,203</u>
<b>Total County Supervisor of Assessments</b>	<u>\$ 644,597</u>	<u>\$ 614,219</u>	<u>\$ 30,378</u>
<b>Animal Control Center:</b>			
<u>Services</u>			
53301-001 Administrator's stipend	\$ 3,500	\$ 3,500	-
53302-001 Warden's salary	54,475	54,414	61
53307-001 Assistant Wardens' salaries	128,107	127,939	168
53303-001 Assistant Wardens' holiday & overtime	6,900	4,612	2,288
	<u>\$ 192,982</u>	<u>\$ 190,465</u>	<u>\$ 2,517</u>
<u>Materials</u>			
53304-001 Vehicle expenses	\$ 11,500	\$ 11,325	\$ 175
53305-001 Office expenses	8,000	7,820	180
53306-001 Utilities and telephone expenses	6,000	5,122	878
53309-001 Animal Control training	2,000	441	1,559
53308-001 Clothing expenses	5,000	5,000	-
	<u>\$ 32,500</u>	<u>\$ 29,708</u>	<u>\$ 2,792</u>
<b>Total Animal Control Center</b>	<u>\$ 225,482</u>	<u>\$ 220,173</u>	<u>\$ 5,309</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

		NOVEMBER 30, 2017 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<b><u>Economic Development:</u></b>				
<u>Services</u>				
52801-001	Director's salary	\$ 52,018	\$ 51,958	\$ 60
		\$ 52,018	\$ 51,958	\$ 60
<b><u>Economic Development (Concluded):</u></b>				
<u>Materials</u>				
52806-001	Office expenses	\$ 400	\$ 432	\$ (32)
52808-001	Education expenses	350	447	(97)
52812-001	Publication fees	400	508	(108)
52818-001	Copy machine lease payments	1,100	1,300	(200)
		\$ 2,250	\$ 2,687	\$ (437)
<b><u>Total Economic Development</u></b>		\$ 54,268	\$ 54,645	\$ (377)
<b><u>Emergency Management Agency</u></b>				
<u>Services</u>				
52408-001	Director's salary	\$ 50,590	\$ 50,484	\$ 106
52409-001	Employees' salaries	25,166	25,132	34
		\$ 75,756	\$ 75,616	\$ 140
<u>Materials</u>				
52410-001	Equipment maintenance	\$ 2,200	\$ 2,327	\$ (127)
52407-001	Office expense	800	1,421	(621)
52406-001	Public education & outreach	850	473	377
52412-001	Local responder training	1,700	1,469	231
52415-001	Vehicle maintenance	3,500	3,396	104
52411-001	Clothing allowance	500	403	97
52417-001	Rent expense	3,000	3,048	(48)
52418-001	Telephone and communication	1,700	1,856	(156)
		\$ 14,250	\$ 14,393	\$ (143)
<b><u>Total Emergency Management Agency</u></b>		\$ 90,006	\$ 90,009	\$ (3)
<b><u>COUNTY COMMISSIONERS</u></b>				
<b><u>Recycling &amp; Roadway Clean-up:</u></b>				
<u>Services</u>				
54001-001	Salary & wages	\$ 17,849	\$ 15,035	\$ 2,814
		\$ 17,849	\$ 15,035	\$ 2,814
<u>Materials</u>				
54010-001	Supplies	\$ 250	\$ 544	\$ (294)
54011-001	Repairs and maintenance	3,000	1,189	1,811
54012-001	Fuel	3,500	2,577	923
54013-001	Telephone	700	702	(2)
54014-001	Electronic Recycling Costs	2,000	-	2,000
		\$ 9,450	\$ 5,012	\$ 4,438
<b><u>Total Recycling &amp; Roadway Clean-up</u></b>		\$ 27,299	\$ 20,047	\$ 7,252
<b><u>General Assistance:</u></b>				
<u>Services</u>				
55001-001	Salary	\$ 5,800	\$ 5,806	\$ (6)
		\$ 5,800	\$ 5,806	\$ (6)

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

		NOVEMBER 30, 2017 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<b><u>General Assistance (Concluded):</u></b>				
<u>Materials</u>				
55002-001	Rent assistance	\$ -	\$ -	\$ -
55003-001	Pharmaceutical assistance	-	-	-
55004-001	Medical assistance	-	-	-
55005-001	Office supplies	-	-	-
55006-001	Medical supplies	-	214	(214)
		\$ -	\$ 214	\$ (214)
<b><u>Total General Assistance</u></b>		\$ 5,800	\$ 6,020	\$ (220)
<b><u>Computer IT Department:</u></b>				
<u>Services</u>				
51707-001	Computer Technician's salary	\$ 53,963	\$ 53,914	\$ 49
51708-001	Computer Technician's stipend	4,000	4,004	(4)
51713-001	CIAO Bonus	-	-	-
		\$ 57,963	\$ 57,918	\$ 45
<u>Materials</u>				
53503-001	Tax system software maintenance	\$ 17,500	\$ 17,500	-
53502-001	Equipment, parts and repairs	500	763	(263)
53505-001	CIAO Education	1,000	-	1,000
53504-001	Data backup & recovery expenses	10,000	13,844	(3,844)
53506-001	Anti-Virus Software	6,500	293	6,207
		\$ 35,500	\$ 32,107	\$ (3,107)
<b><u>Total Computer IT Department</u></b>		\$ 93,463	\$ 90,025	\$ (3,062)
<b><u>County Commissioners:</u></b>				
<u>Services</u>				
51701-001	Commissioners' salaries	\$ 189,855	\$ 189,642	\$ 213
53401-001	Chairman & Liquor Commissioner's salary	2,500	2,500	-
52204-001	REDCO contributions	40,000	40,000	-
52202-001	Soil conservation grant	9,000	9,000	-
52203-001	Greater Egypt Regional Planning Commission contributi	16,589	16,589	-
52209-001	Greater Egypt Regional Planning Commission-SIMPO	223	227	(4)
52211-001	County Grants	25,000	25,000	-
52201-001	County grant matches	12,000	6,819	5,181
51904-001	Transfer to Employees' Health Insurance Fund	2,000,000	2,000,000	-
52001-001	Auditing preparation fees	72,000	6,819	65,181
52002-001	Budget assembly fees	15,000	22,510	(7,510)
52003-001	Consulting services	40,000	32,529	7,471
52005-001	Circuit Clerk's compliance audit fees	6,000	6,000	-
51803-001	County-wide telephone expenses	53,000	48,441	4,559
51410-001	General Fund portion of 1st Circuit Probation expenses	331,952	331,956	(4)
		\$ 2,813,119	\$ 2,738,032	\$ 75,087
<u>Materials</u>				
52501-001	Contingency expense	\$ 233,469	\$ 350,358	(116,889)
52101-001	County-wide postage expenses	105,000	94,188	10,812
52999-001	Transfer to Capital Improvement Fund	-	1,322	(1,322)
52102-001	Transfer to ICRMT Deductible Fund for Work Comp Ex	344,000	344,000	-
52513-001	Transfer to ERI Program Fund	103,500	103,500	-
52503-001	Transfer to Debt Service - Jail lease payment	1,200,000	1,200,000	-

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2017**

		NOVEMBER 30, 2017		ACTUAL		VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
		BUDGET				
<b><u>County Commissioners:</u></b>						
<b><u>Materials (Concluded)</u></b>						
52508-001	Transfer to Debt Service - Outside County Inmate H	\$ 400,000	\$	400,000	\$	-
52505-001	Transfer to Retiree Health Insurance Plan	50,000		211,462		(161,462)
52507-001	Transfer to General Fund Reserve Trust	100		157,485		(157,385)
52509-001	Transfer to Compensated Absences Fund	50,000		50,000		-
52510-001	Transfer to Jail Repairs and Maintenance Fund	15,000		15,000		-
52512-001	Transfer to IMRF - SLEP Enhancement Reserve Paymer	100,000		100,000		-
52514-001	Transfer to County Board's Outstanding Fines & Fees Fu	100		-		100
51702-001	Office supplies	2,000		4,316		(2,316)
52506-001	Courthouse internet fees	9,900		18,042		(8,142)
53409-001	Copier maintenance agreements	2,800		739		2,061
53410-001	Travel and expense reimbursements	3,000		522		2,478
52515-001	Board of Review Expenses	2,500		-		2,500
		<u>\$ 2,621,369</u>	\$	<u>3,050,934</u>	\$	<u>(429,565)</u>
<b><u>Total County Commissioners</u></b>		<u>\$ 5,434,488</u>	\$	<u>5,788,966</u>	\$	<u>(354,478)</u>
<b><u>Total for all County Offices</u></b>		<u>\$ 15,891,262</u>	\$	<u>15,961,532</u>	\$	<u>(20,868)</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**MOTOR FUEL TAX**  
**NOVEMBER 30, 2017**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Receipts	\$ 1,066,250	\$ 1,038,297	\$ 27,953
<b><u>TOTAL REVENUES</u></b>	<u>\$ 1,066,250</u>	<u>\$ 1,038,297</u>	<u>\$ 27,953</u>
<b><u>EXPENDITURES</u></b>			
Disbursements	\$ 320,500	\$ 580,068	\$ -
<b><u>TOTAL EXPENDITURES</u></b>	<u>\$ 320,500</u>	<u>\$ 580,068</u>	<u>\$ -</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<u>\$ 745,750</u>	<u>\$ 458,229</u>	<u>\$ (287,521)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	(598,868)	(370,000)	228,868
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>\$ (598,868)</u>	<u>\$ (370,000)</u>	<u>\$ 228,868</u>
<b><u>CHANGE IN FUND BALANCE</u></b>	<u>\$ 146,882</u>	\$ 88,229	<u>\$ (58,653)</u>
<b><u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u></b>		2,782,420	
<b><u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u></b>		-	
<b><u>FUND BALANCE (GAAP), END OF YEAR</u></b>		<u>\$ 2,870,649</u>	

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND RESERVE**  
**NOVEMBER 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Receipts	\$ 100	\$ 157,485	\$ 157,385
<b><u>TOTAL REVENUES</u></b>	<u>\$ 100</u>	<u>\$ 157,485</u>	<u>\$ 157,385</u>
<b><u>EXPENDITURES</u></b>			
Disbursements	\$ -	\$ -	\$ -
<b><u>TOTAL EXPENDITURES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<u>\$ 100</u>	<u>\$ 157,485</u>	<u>\$ 157,385</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	2,820,059	-	(2,820,059)
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>\$ 2,820,059</u>	<u>\$ -</u>	<u>\$ (2,820,059)</u>
<b><u>CHANGE IN FUND BALANCE</u></b>	<u>\$ 2,820,159</u>	<u>\$ 157,485</u>	<u>\$ (2,662,674)</u>
<b><u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u></b>		2,829,957	
<b><u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u></b>		<u>-</u>	
<b><u>FUND BALANCE (GAAP), END OF YEAR</u></b>		<u>\$ 2,987,442</u>	

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**EMPLOYEE INSURANCE FUND**  
**NOVEMBER 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Receipts	\$ 2,970,000	\$ 1,136,961	\$ (1,833,039)
<b><u>TOTAL REVENUES</u></b>	<u>\$ 2,970,000</u>	<u>\$ 1,136,961</u>	<u>\$ (1,833,039)</u>
<b><u>EXPENDITURES</u></b>			
Disbursements	\$ 3,760,542	\$ 3,450,257	\$ 310,285
<b><u>TOTAL EXPENDITURES</u></b>	<u>\$ 3,760,542</u>	<u>\$ 3,450,257</u>	<u>\$ 310,285</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<u>\$ (790,542)</u>	<u>\$ (2,313,296)</u>	<u>\$ (1,522,754)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	\$ -	\$ 2,000,000	\$ 2,000,000
Operating transfers out	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
<b><u>CHANGE IN FUND BALANCE</u></b>	<u>\$ (790,542)</u>	<u>\$ (313,296)</u>	<u>\$ 477,246</u>
<b><u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u></b>		607,470	
<b><u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u></b>		-	
<b><u>FUND BALANCE (GAAP), END OF YEAR</u></b>		<u>\$ 294,174</u>	

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

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**SHERIFF'S FEES**  
**NOVEMBER 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Receipts	\$ 1,350,000	\$ 782,827	\$ (567,173)
<b><u>TOTAL REVENUES</u></b>	<u>\$ 1,350,000</u>	<u>\$ 782,827</u>	<u>\$ (567,173)</u>
<b><u>EXPENDITURES</u></b>			
Disbursements	\$ 1,350,000	\$ -	\$ 2,113,823
<b><u>TOTAL EXPENDITURES</u></b>	<u>\$ 1,350,000</u>	<u>\$ -</u>	<u>\$ 1,350,000</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<u>\$ -</u>	<u>\$ 782,827</u>	<u>\$ 782,827</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	(600,000)	(763,823)	(163,823)
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>\$ (600,000)</u>	<u>\$ (763,823)</u>	<u>\$ (163,823)</u>
<b><u>CHANGE IN FUND BALANCE</u></b>	<u>\$ (600,000)</u>	\$ 19,004	<u>\$ 619,004</u>
<b><u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u></b>		-	
<b><u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u></b>		-	
<b><u>FUND BALANCE (GAAP), END OF YEAR</u></b>		<u>\$ 19,004</u>	

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

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**IMRF FUND**  
**NOVEMBER 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Receipts	\$ 1,976,000	\$ 1,268,561	\$ (707,439)
<b><u>TOTAL REVENUES</u></b>	<u>\$ 1,976,000</u>	<u>\$ 1,268,561</u>	<u>\$ (707,439)</u>
<b><u>EXPENDITURES</u></b>			
Disbursements	\$ 1,596,571	\$ 3,498,061	\$ 1,596,571
<b><u>TOTAL EXPENDITURES</u></b>	<u>\$ 1,596,571</u>	<u>\$ 3,498,061</u>	<u>\$ (1,901,490)</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<u>\$ 379,429</u>	<u>\$ (2,229,500)</u>	<u>\$ (2,608,929)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	\$ -	\$ 2,603,591	\$ 2,603,591
Operating transfers out	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>\$ -</u>	<u>\$ 2,603,591</u>	<u>\$ 2,603,591</u>
<b><u>CHANGE IN FUND BALANCE</u></b>	<u>\$ 379,429</u>	<u>\$ 374,091</u>	<u>\$ (5,338)</u>
<b><u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u></b>		(42,255)	
<b><u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u></b>		(262,201)	
<b><u>FUND BALANCE (GAAP), END OF YEAR</u></b>		<u>\$ 69,635</u>	

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**COUNTY CLERK FEES**  
**NOVEMBER 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Receipts	\$ 420,025	\$ 1,158,642	\$ 738,617
<b><u>TOTAL REVENUES</u></b>	<u>\$ 420,025</u>	<u>\$ 1,158,642</u>	<u>\$ 738,617</u>
<b><u>EXPENDITURES</u></b>			
Disbursements	\$ 420,025	\$ 165,034	\$ 1,388,230
<b><u>TOTAL EXPENDITURES</u></b>	<u>\$ 420,025</u>	<u>\$ 165,034</u>	<u>\$ 254,991</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<u>\$ -</u>	<u>\$ 993,608</u>	<u>\$ 993,608</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	-	(968,205)	(968,205)
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>\$ -</u>	<u>\$ (968,205)</u>	<u>\$ (968,205)</u>
<b><u>CHANGE IN FUND BALANCE</u></b>	<u>\$ -</u>	<u>\$ 25,403</u>	<u>\$ 25,403</u>
<b><u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u></b>		44,232	
<b><u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u></b>		-	
<b><u>FUND BALANCE (GAAP), END OF YEAR</u></b>		<u>\$ 69,635</u>	

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**INMATE TRUST**  
**NOVEMBER 30, 2017**

	ORIGINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
<b><u>REVENUES</u></b>			
Receipts	\$ -	\$ 1,221,715	\$ 1,221,715
<b><u>TOTAL REVENUES</u></b>	\$ -	\$ 1,221,715	\$ 1,221,715
<b><u>EXPENDITURES</u></b>			
Disbursements	\$ -	\$ 1,232,642	\$ -
<b><u>TOTAL EXPENDITURES</u></b>	\$ -	\$ 1,232,642	\$ (1,232,642)
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	\$ -	\$ (10,927)	\$ (10,927)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	\$ -	\$ -	\$ -
<b><u>CHANGE IN FUND BALANCE</u></b>	\$ -	\$ (10,927)	\$ (10,927)
<b><u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u></b>		-	
<b><u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u></b>		-	
<b><u>FUND BALANCE (GAAP), END OF YEAR</u></b>		\$ (10,927)	

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

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES - BUDGET AND ACTUAL - (BUDGET BASIS) MAJOR FUNDS**  
**NOVEMBER 30, 2017**

**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.

Each fiscal year, the County adopts 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, there was no 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,	2017	2016	2015	2014
<b><u>Total Pension Liability</u></b>				
Service Cost	\$ 1,173,093	\$ 1,211,604	\$ 1,112,628	\$ 1,142,916
Interest on the Total Pension Liability	3,850,212	3,664,551	3,386,145	3,084,056
Benefit Changes	-	-	-	-
Difference between Expected and Actual Experience	465,346	(357,863)	971,610	(11,207)
Assumption Changes	(1,718,366)	(133,041)	128,357	1,496,856
Benefit Payments and Refunds	(2,160,429)	(1,881,890)	(1,729,117)	(1,610,130)
Net Change in Total Pension Liability	\$ 1,609,856	\$ 2,503,361	\$ 3,869,623	\$ 4,102,491
Total Pension Liability - Beginning	51,829,822	49,326,461	45,456,838	41,354,347
<b><u>Total Pension Liability - Ending (a)</u></b>	<b>\$ 53,439,678</b>	<b>\$ 51,829,822</b>	<b>\$ 49,326,461</b>	<b>\$ 45,456,838</b>
<b><u>Plan Fiduciary Net Position</u></b>				
Employer Contributions	\$ 1,220,067	\$ 1,139,747	\$ 997,344	\$ 1,352,449
Employee Contributions	515,064	538,427	412,327	599,070
Pension Plan Net Investment Income	7,739,539	2,878,580	213,814	2,434,250
Benefit Payments and Refunds	(2,160,429)	(1,881,890)	(1,729,117)	(1,610,130)
Other	(641,353)	472,206	(953,493)	411,888
Net Change in Plan Fiduciary Net Position	\$ 6,672,888	\$ 3,147,070	\$ (1,059,125)	\$ 3,187,527
Plan Fiduciary Net Position - Beginning	45,010,511	41,863,441	42,922,566	39,735,039
Plan Fiduciary Net Position - Ending (b)	\$ 51,683,399	\$ 45,010,511	\$ 41,863,441	\$ 42,922,566
<b><u>Net Pension Liability/(Asset) - Ending (a) - (b)</u></b>	<b>\$ 1,756,279</b>	<b>\$ 6,819,311</b>	<b>\$ 7,463,020</b>	<b>\$ 2,534,272</b>
<b><u>Plan Fiduciary Net Position as a Percentage of Total Pension</u></b>	96.71%	86.84%	84.87%	94.42%
<b><u>Covered Valuation Payroll</u></b>	\$ 11,177,206	\$ 10,915,152	\$ 11,239,631	\$ 10,168,077
<b><u>Net Pension Liability as a Percentage of Covered Valuation</u></b>	15.71%	62.48%	66.40%	24.92%

**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%
2016	\$ 1,132,993	\$1,139,747	\$ (6,754)	\$ 10,915,152	10.44%

**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,	2017	2016	2015	2014
<b><u>Total Pension Liability</u></b>				
Service Cost	\$ 307,047	\$ 307,530	\$ 281,738	\$ 365,281
Interest on the Total Pension Liability	1,184,748	1,181,605	1,052,698	1,029,296
Benefit Changes	-	-	-	-
Difference between Expected and Actual Experience	585,265	(761,908)	998,290	(662,898)
Assumption Changes	(130,127)	(43,325)	42,477	196,861
Benefit Payments and Refunds	(720,360)	(647,404)	(607,020)	(542,467)
Net Change in Total Pension Liability	<u>\$ 1,226,573</u>	<u>\$ 36,498</u>	<u>\$ 1,768,183</u>	<u>\$ 386,073</u>
Total Pension Liability - Beginning	16,003,293	15,966,795	14,198,612	13,812,539
<b>Total Pension Liability - Ending (a)</b>	<b><u>\$ 17,229,866</u></b>	<b><u>\$ 16,003,293</u></b>	<b><u>\$ 15,966,795</u></b>	<b><u>\$ 14,198,612</u></b>
<b><u>Plan Fiduciary Net Position</u></b>				
Employer Contributions	\$ 608,538.00	\$ 367,420	\$ 727,372	\$ 36,655
Employee Contributions	151,995	114,401	311,484	(60,556)
Pension Plan Net Investment Income	2,431,644	887,665	61,376	703,907
Benefit Payments and Refunds	(720,360)	(647,404)	(607,020)	(542,467)
Other	492,351	72,663	77,473	99,009
Net Change in Plan Fiduciary Net Position	<u>2,964,168</u>	<u>\$ 794,745</u>	<u>\$ 570,685</u>	<u>\$ 236,548</u>
Plan Fiduciary Net Position - Beginning	13,424,616	12,629,871	12,059,186	11,822,638
Plan Fiduciary Net Position - Ending (b)	<u>\$ 16,388,784</u>	<u>\$ 13,424,616</u>	<u>\$ 12,629,871</u>	<u>\$ 12,059,186</u>
<b>Net Pension Liability/(Asset) - Ending (a) - (b)</b>	<b><u>\$ 841,082</u></b>	<b><u>\$ 2,578,677</u></b>	<b><u>\$ 3,336,924</u></b>	<b><u>\$ 2,139,426</u></b>
<b><u>Plan Fiduciary Net Position as a Percentage of Total Pension</u></b>	95.12%	83.89%	79.10%	84.93%
<b><u>Covered Valuation Payroll</u></b>	\$ 1,538,678	\$ 1,542,610	\$ 1,560,271	\$ 1,427,992
<b><u>Net Pension Liability as a Percentage of Covered Valuation</u></b>	54.66%	167.16%	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%
2016	\$ 371,460	\$ 367,420	\$ 4,040	\$ 1,542,610	23.82%

**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,	2017	2016	2015	2014
<b><u>Total Pension Liability</u></b>				
Service Cost	\$ 29,457	\$ 43,206	\$ 63,034	\$ 117,993
Interest on the Total Pension Liability	381,578	370,678	349,484	309,504
Benefit Changes	-	-	-	-
Difference between Expected and Actual Experience	(2,010,383)	92,469	237,596	342,538
Assumption Changes	(31,220)	(30,332)	20,049	91,745
Benefit Payments and Refunds	(354,008)	(373,321)	(327,216)	(250,333)
Net Change in Total Pension Liability	\$ (1,984,576)	\$ 102,700	\$ 342,947	\$ 611,447
Total Pension Liability - Beginning	5,249,988	5,147,288	4,804,341	4,192,894
<b><u>Total Pension Liability - Ending (a)</u></b>	<b>\$ 3,265,412</b>	<b>\$ 5,249,988</b>	<b>\$ 5,147,288</b>	<b>\$ 4,804,341</b>
<b><u>Plan Fiduciary Net Position</u></b>				
Employer Contributions	\$ 295,680	\$ 83,196	\$ 72,093	\$ 99,866
Employee Contributions	12,782	12,376	17,896	27,167
Pension Plan Net Investment Income	861,490	298,786	21,124	251,464
Benefit Payments and Refunds	(354,008)	(373,321)	(327,216)	(250,333)
Other	(2,000,660)	59,338	205,474	31,254
Net Change in Plan Fiduciary Net Position	(1,184,716)	\$ 80,375	\$ (10,629)	\$ 159,418
Plan Fiduciary Net Position - Beginning	4,413,174	4,332,799	4,343,428	4,184,010
Plan Fiduciary Net Position - Ending (b)	\$ 3,228,458	\$ 4,413,174	\$ 4,332,799	\$ 4,343,428
<b><u>Net Pension Liability/(Asset) - Ending (a) - (b)</u></b>	<b>\$ 36,954</b>	<b>\$ 836,814</b>	<b>\$ 814,489</b>	<b>\$ 460,913</b>
<b><u>Plan Fiduciary Net Position as a Percentage of Total Pension</u></b>	98.87%	84.06%	84.18%	90.41%
<b><u>Covered Valuation Payroll</u></b>	\$ 170,430	\$ 165,007	\$ 234,686	\$ 240,550
<b><u>Net Pension Liability as a Percentage of Covered Valuation</u></b>	21.68%	507.14%	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%
2016	\$ 83,197	\$ 83,196	\$ 1	\$ 165,007	50.42%

**OTHER SUPPLEMENTARY INFORMATION**

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2017**

	<u>SPECIAL REVENUE</u>	<u>CAPTIAL PROJECTS</u>	<u>DEBT SERVICE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 14,161,564	\$ 402,060	\$ 2,557,225	\$ 17,120,849
MFT allotments receivable	197,129	-	-	197,129
Inventory	421,328	-	-	421,328
Other receivables	396,028	-	-	396,028
Due from other funds	51,351	-	-	51,351
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 15,227,400</u></b>	<b><u>\$ 402,060</u></b>	<b><u>\$ 2,557,225</u></b>	<b><u>\$ 18,186,685</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 132,358	\$ -	\$ -	\$ 132,358
Due to other funds	-	-	-	-
Due to others	3,000	-	-	3,000
General ledger overdraft	290,571	-	-	290,571
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 425,929</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 425,929</u></b>
<b><u>FUND BALANCE</u></b>				
Nonspendable:				
Inventories	\$ 421,328	\$ -	\$ -	\$ 421,328
Long-term loan receivable	341,657	-	-	341,657
Restricted:				
Statutory purposes	10,059,760	-	-	10,059,760
Grant agreement	(3,842)	-	-	(3,842)
Revolving loan agreement	187,872	-	-	187,872
Donor request	135,333	-	-	135,333
Debt service	-	-	2,557,225	2,557,225
Assigned				
Public safety enhancements	17,966	-	-	17,966
Capital improvements	-	402,060	-	402,060
Other purposes	3,184,497	-	-	3,184,497
Unassigned	456,900	-	-	456,900
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 14,801,471</u></b>	<b><u>\$ 402,060</u></b>	<b><u>\$ 2,557,225</u></b>	<b><u>\$ 17,760,756</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 15,227,400</u></b>	<b><u>\$ 402,060</u></b>	<b><u>\$ 2,557,225</u></b>	<b><u>\$ 18,186,685</u></b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2017**

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>REVENUES</b>				
General property tax	\$ 5,405,176	\$ -	\$ 926,077	\$ 6,331,253
Mobile home privilege tax	10,459	-	2,713	13,172
Payment in lieu of tax	16,160	-	3,456	19,616
Personal property replacement tax	12,001	-	-	12,001
Motor fuel tax allotments	2,276,271	-	-	2,276,271
Fees for services	892,647	-	-	892,647
Interest income	59,937	-	3,380	63,317
Federal financial assistance	734,940	-	-	734,940
State financial assistance	249,116	-	-	249,116
Department of Transportation	148,942	-	-	148,942
Federal interest subsidy program receipts	-	-	613,398	613,398
Reimbursement of expenditures	862,191	-	-	862,191
Miscellaneous receipts	897,301	25,388	-	922,689
<b>TOTAL REVENUES</b>	<b>\$ 11,565,141</b>	<b>\$ 25,388</b>	<b>\$ 1,549,024</b>	<b>\$ 13,139,553</b>
<b>EXPENDITURES</b>				
General and administrative	\$ 3,073,776	\$ -	\$ -	\$ 3,073,776
Bond principal and interest	-	-	3,096,137	3,096,137
Judiciary and court related	419,321	-	-	419,321
Public safety	212,911	-	-	212,911
Public welfare	964,930	-	-	964,930
Transportation	4,280,200	-	-	4,280,200
Capital outlay	2,531	136,155	-	138,686
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,953,669</b>	<b>\$ 136,155</b>	<b>\$ 3,096,137</b>	<b>\$ 12,185,961</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 2,611,472</b>	<b>\$ (110,767)</b>	<b>\$ (1,547,113)</b>	<b>\$ 953,592</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ 668,046	\$ -	\$ 1,600,000	\$ 2,268,046
Operating transfers out	(2,057,445)	-	-	(2,057,445)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (1,389,399)</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>	<b>\$ 210,601</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 1,222,073</b>	<b>\$ (110,767)</b>	<b>\$ 52,887</b>	<b>\$ 1,164,193</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>13,579,398</b>	<b>512,827</b>	<b>2,504,338</b>	<b>16,596,563</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 14,801,471</b>	<b>\$ 402,060</b>	<b>\$ 2,557,225</b>	<b>\$ 17,760,756</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	<u>AUTOMATION</u>	<u>ASSESSMENT</u>	<u>COMPUTER AND PHOTO</u>	<u>COURTHOUSE SECURITY</u>	<u>TREASURER'S AUTOMATION</u>	<u>LAW LIBRARY</u>
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ 700,087	\$ 280,708	\$ 66,712	\$ 171,343	\$ 251,873	\$ 13,713
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	5,762	4,343	3,212	10,848	-	744
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 705,849</u></b>	<b><u>\$ 285,051</u></b>	<b><u>\$ 69,924</u></b>	<b><u>\$ 182,191</u></b>	<b><u>\$ 251,873</u></b>	<b><u>\$ 14,457</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ 3,486	\$ 52	\$ 285	\$ 8,500	\$ 5,335	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 3,486</u></b>	<b><u>\$ 52</u></b>	<b><u>\$ 285</u></b>	<b><u>\$ 8,500</u></b>	<b><u>\$ 5,335</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE</u></b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	702,363	284,999	69,639	173,691	246,538	14,457
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 702,363</u></b>	<b><u>\$ 284,999</u></b>	<b><u>\$ 69,639</u></b>	<b><u>\$ 173,691</u></b>	<b><u>\$ 246,538</u></b>	<b><u>\$ 14,457</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 705,849</u></b>	<b><u>\$ 285,051</u></b>	<b><u>\$ 69,924</u></b>	<b><u>\$ 182,191</u></b>	<b><u>\$ 251,873</u></b>	<b><u>\$ 14,457</u></b>

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
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	<u>LIABILITY INSURANCE</u>	<u>WORKMEN'S COMPENSATION</u>	<u>UNEMPLOYMENT</u>	<u>DOCUMENT STORAGE</u>	<u>VITAL RECORDS</u>	<u>ECONOMIC DEVELOPMENT REVOLVING LOAN</u>
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ 407,188	\$ -	\$ 52,908	\$ 350,667	\$ 66,447	\$ 187,872
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	341,657
Due from other funds	2,885	-	-	5,063	2,027	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 410,073</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 52,908</u></b>	<b><u>\$ 355,730</u></b>	<b><u>\$ 68,474</u></b>	<b><u>\$ 529,529</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ 46,169	\$ -	\$ -	\$ -	\$ 276	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	5,007	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 46,169</u></b>	<b><u>\$ 5,007</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 276</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE</u></b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,657
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	363,904	(5,007)	52,908	355,730	68,198	-
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	187,872
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 363,904</u></b>	<b><u>\$ (5,007)</u></b>	<b><u>\$ 52,908</u></b>	<b><u>\$ 355,730</u></b>	<b><u>\$ 68,198</u></b>	<b><u>\$ 529,529</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 410,073</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 52,908</u></b>	<b><u>\$ 355,730</u></b>	<b><u>\$ 68,474</u></b>	<b><u>\$ 529,529</u></b>

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**NONMAJOR SPECIAL REVENUE FUNDS**  
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	<u>ASSESSOR'S MAPPING</u>	<u>SHERIFF'S MEDICAL COSTS</u>	<u>CORONER'S MORGUE</u>	<u>SHERIFF'S DUI EQUIPMENT</u>	<u>GEOGRAPHIC INFORMATION SYSTEM</u>	<u>NON-RESIDENT INDEMNITY FUND</u>
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ 403,377	\$ 18,241	\$ 52,550	\$ 24,576	\$ 79,918	\$ 346,292
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	1,045	-	-	-	-	-
Due from other funds	10,439	362	-	122	2,398	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 414,861</u></b>	<b><u>\$ 18,603</u></b>	<b><u>\$ 52,550</u></b>	<b><u>\$ 24,698</u></b>	<b><u>\$ 82,316</u></b>	<b><u>\$ 346,292</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE</u></b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	414,861	18,603	52,550	24,698	82,316	346,292
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 414,861</u></b>	<b><u>\$ 18,603</u></b>	<b><u>\$ 52,550</u></b>	<b><u>\$ 24,698</u></b>	<b><u>\$ 82,316</u></b>	<b><u>\$ 346,292</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 414,861</u></b>	<b><u>\$ 18,603</u></b>	<b><u>\$ 52,550</u></b>	<b><u>\$ 24,698</u></b>	<b><u>\$ 82,316</u></b>	<b><u>\$ 346,292</u></b>

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**WILLIAMSON COUNTY GOVERNMENT**  
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**NONMAJOR SPECIAL REVENUE FUNDS**  
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	<u>CONDEMNATION</u>	<u>MOBILE HOME INDEMNITY</u>	<u>ANIMAL CONTROL MEMORIAL</u>	<u>RENTAL HOUSING PROGRAM</u>	<u>COUNTY HIGHWAY GENERAL</u>	<u>UNIT MOTOR FUEL TAX</u>
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ 10,050	\$ 44,240	\$ 8,120	\$ 44,347	\$ 1,517,921	\$ 1,027,801
MFT allotments receivable	-	-	-	-	-	60,634
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	47,956	-
Due from other funds	-	-	-	380	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 10,050</u></b>	<b><u>\$ 44,240</u></b>	<b><u>\$ 8,120</u></b>	<b><u>\$ 44,727</u></b>	<b><u>\$ 1,565,877</u></b>	<b><u>\$ 1,088,435</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 6,540	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,540</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE</u></b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	10,050	44,240	-	44,727	1,559,337	1,088,435
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	8,120	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 10,050</u></b>	<b><u>\$ 44,240</u></b>	<b><u>\$ 8,120</u></b>	<b><u>\$ 44,727</u></b>	<b><u>\$ 1,559,337</u></b>	<b><u>\$ 1,088,435</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 10,050</u></b>	<b><u>\$ 44,240</u></b>	<b><u>\$ 8,120</u></b>	<b><u>\$ 44,727</u></b>	<b><u>\$ 1,565,877</u></b>	<b><u>\$ 1,088,435</u></b>

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
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	<u>UNIT SPECIAL BRIDGE</u>	<u>TOWNSHIP BRIDGE</u>	<u>FEDERAL AID MATCHING</u>	<u>GRAVEL ROAD TAX</u>	<u>GENERAL ASSISTANCE</u>	<u>ANIMAL CONTROL</u>
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ 1,218,687	\$ 27,279	\$ 337,248	\$ 832,255	\$ 10,977	\$ 700
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	1,869
Due from other funds	-	-	-	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 1,218,687</u></b>	<b><u>\$ 27,279</u></b>	<b><u>\$ 337,248</u></b>	<b><u>\$ 832,255</u></b>	<b><u>\$ 10,977</u></b>	<b><u>\$ 2,569</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ 2,531	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	3,000	-	-
General ledger overdraft	-	-	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 2,531</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE</u></b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	1,216,156	27,279	337,248	829,255	10,977	2,569
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 1,216,156</u></b>	<b><u>\$ 27,279</u></b>	<b><u>\$ 337,248</u></b>	<b><u>\$ 829,255</u></b>	<b><u>\$ 10,977</u></b>	<b><u>\$ 2,569</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 1,218,687</u></b>	<b><u>\$ 27,279</u></b>	<b><u>\$ 337,248</u></b>	<b><u>\$ 832,255</u></b>	<b><u>\$ 10,977</u></b>	<b><u>\$ 2,569</u></b>

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	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATE'S ATTORNEY FEDERAL DRUG	EMA	VICTIMS OF CRIME
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ 37,115	\$ 741	\$ 11,107	\$ 1,594	\$ 3,771	\$ 947
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	236	-	-	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 37,351</u></b>	<b><u>\$ 741</u></b>	<b><u>\$ 11,107</u></b>	<b><u>\$ 1,594</u></b>	<b><u>\$ 3,771</u></b>	<b><u>\$ 947</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ 331	\$ -	\$ 640	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 331</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 640</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE</u></b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	37,020	741	-	1,594	-	-
Grant agreement	-	-	-	-	-	947
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	10,467	-	3,771	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 37,020</u></b>	<b><u>\$ 741</u></b>	<b><u>\$ 10,467</u></b>	<b><u>\$ 1,594</u></b>	<b><u>\$ 3,771</u></b>	<b><u>\$ 947</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 37,351</u></b>	<b><u>\$ 741</u></b>	<b><u>\$ 11,107</u></b>	<b><u>\$ 1,594</u></b>	<b><u>\$ 3,771</u></b>	<b><u>\$ 947</u></b>

**WILLIAMSON COUNTY GOVERNMENT**  
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**NONMAJOR SPECIAL REVENUE FUNDS**  
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	SHERIFF'S DONATION	SHERIFF'S AUXILIARY	ELECTRONIC RECYCLING GRANT	CHIEF JUDGE'S TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ 12,913	\$ 3,378	\$ -	\$ 350	\$ 75,685	\$ 9,474
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	841	100
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 12,913</u></b>	<b><u>\$ 3,378</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 350</u></b>	<b><u>\$ 76,526</u></b>	<b><u>\$ 9,574</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ 2,336	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 2,336</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE</u></b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	-	-	76,526	9,574
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	10,577	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	3,378	-	350	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 10,577</u></b>	<b><u>\$ 3,378</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 350</u></b>	<b><u>\$ 76,526</u></b>	<b><u>\$ 9,574</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 12,913</u></b>	<b><u>\$ 3,378</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 350</u></b>	<b><u>\$ 76,526</u></b>	<b><u>\$ 9,574</u></b>

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

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	COPS METHAMPHETAMINE GRANT	GRANT CLEARING	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	FICA FUND	CORONER'S CREMATION
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ -	\$ 16,715	\$ -	\$ 5,108	\$ -	\$ 14,842
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	185	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 16,715</u></b>	<b><u>\$ 185</u></b>	<b><u>\$ 5,108</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 14,842</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	279,064	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 279,064</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE</u></b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	185	-	(279,064)	14,842
Grant agreement	-	16,715	-	5,108	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 16,715</u></b>	<b><u>\$ 185</u></b>	<b><u>\$ 5,108</u></b>	<b><u>\$ (279,064)</u></b>	<b><u>\$ 14,842</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 16,715</u></b>	<b><u>\$ 185</u></b>	<b><u>\$ 5,108</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 14,842</u></b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	HIGHWAY MINING REIMBUSABLE COSTS	WILLIAMSON COUNTY HIGHWAY BOND	UNIT ROAD AND BRIDGE	GENERAL FUND INVESTMENTS	FAITH BASED GRANT
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 112,238	\$ 5,249	\$ 1,931,793	\$ 584,448	\$ 9
MFT allotments receivable	-	-	-	-	-
Inventory	-	-	421,328	-	-
Other receivables	-	-	3,471	-	-
Due from other funds	-	-	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 112,238</u></b>	<b><u>\$ 5,249</u></b>	<b><u>\$ 2,356,592</u></b>	<b><u>\$ 584,448</u></b>	<b><u>\$ 9</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ -	\$ -	\$ 29,236	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to others	-	-	-	-	-
General ledger overdraft	-	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 29,236</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE</u></b>					
Nonspendable:					
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	421,328	-	-
Restricted:					
Statutory purposes	-	-	-	-	9
Grant agreement	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-
Donor request	112,238	-	-	-	-
Debt service	-	-	-	-	-
Assigned					
Public safety enhancements	-	-	-	-	-
Other purposes	-	5,249	1,906,028	584,448	-
Unassigned	-	-	-	-	-
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 112,238</u></b>	<b><u>\$ 5,249</u></b>	<b><u>\$ 2,327,356</u></b>	<b><u>\$ 584,448</u></b>	<b><u>\$ 9</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 112,238</u></b>	<b><u>\$ 5,249</u></b>	<b><u>\$ 2,356,592</u></b>	<b><u>\$ 584,448</u></b>	<b><u>\$ 9</u></b>

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

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	<u>HOUSING REHABILITATION</u>	<u>STATES ATTORNEY AUTOMATION</u>	<u>SHOOTING RANGE FUND</u>	<u>EARLY RETIREMENT INCENTIVE</u>	<u>VAID IV GRANT</u>	<u>VOTER REGISTRATION</u>
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ 4	\$ 6,010	\$ 4,398	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	254	-	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 4</u></b>	<b><u>\$ 6,264</u></b>	<b><u>\$ 4,398</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ 18,311	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	6,500	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 18,311</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,500</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE</u></b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	6,264	-	(6,500)	-	-
Grant agreement	(18,307)	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	4,398	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ (18,307)</u></b>	<b><u>\$ 6,264</u></b>	<b><u>\$ 4,398</u></b>	<b><u>\$ (6,500)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 4</u></b>	<b><u>\$ 6,264</u></b>	<b><u>\$ 4,398</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

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

**WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2017**

	COMPENSATED ABSENCES	LAND SALE TRUST	ICRMT SELF-INSURANCE FUND	RETIREE HEALTH INSURANCE	JAIL REPAIR & MAINTENANCE	HIGHWAY ACH CLEARIING	COMMISSARY FUND
<b>ASSETS</b>							
Cash and cash equivalents	\$ 349,814	\$ 456,900	\$ 1,031,051	\$ 576,246	\$ 112,526	\$ 132	\$ 219,561
MFT allotments receivable	-	-	-	-	-	136,495	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 349,814</b>	<b>\$ 456,900</b>	<b>\$ 1,031,051</b>	<b>\$ 576,246</b>	<b>\$ 112,526</b>	<b>\$ 136,627</b>	<b>\$ 219,561</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	0	-	-	-
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>							
Nonspendable:							
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-	-
Restricted:							
Statutory purposes	349,814	-	1,031,051	-	-	136,627	219,561
Grant agreement	-	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-	-
Donor request	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Assigned							
Public safety enhancements	-	-	-	-	-	-	-
Other purposes	-	-	-	576,246	112,526	-	-
Unassigned	-	456,900	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 349,814</b>	<b>\$ 456,900</b>	<b>\$ 1,031,051</b>	<b>\$ 576,246</b>	<b>\$ 112,526</b>	<b>\$ 136,627</b>	<b>\$ 219,561</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 349,814</b>	<b>\$ 456,900</b>	<b>\$ 1,031,051</b>	<b>\$ 576,246</b>	<b>\$ 112,526</b>	<b>\$ 136,627</b>	<b>\$ 219,561</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

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	<u>OUT-OF- COUNTY BOND</u>	<u>IHDA HOUSING REHAB</u>	<u>DRUG ADDICTION SERVICES</u>	<u>FORECLOSURE MEDIATION</u>	<u>PUBLIC INFRASTRUCTURE</u>	<u>TOTAL NONMAJOR SPECIAL REVENUE FUNDS</u>
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ 977	\$ 8	\$ 1,875	\$ 20,471	\$ 17	\$ 14,161,564
MFT allotments receivable	-	-	-	-	-	197,129
Inventory	-	-	-	-	-	421,328
Other receivables	-	-	30	-	-	396,028
Due from other funds	-	-	-	1,150	-	51,351
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 977</u></b>	<b><u>\$ 8</u></b>	<b><u>\$ 1,905</u></b>	<b><u>\$ 21,621</u></b>	<b><u>\$ 17</u></b>	<b><u>\$ 15,227,400</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ -	\$ 8,330	\$ -	\$ -	\$ -	\$ 132,358
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	3,000
General ledger overdraft	-	-	-	-	-	290,571
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 8,330</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 425,929</u></b>
<b><u>FUND BALANCE</u></b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,657
Inventories	-	-	-	-	-	421,328
Restricted:						
Statutory purposes	977	-	1,905	21,621	-	10,059,760
Grant agreement	-	(8,322)	-	-	17	(3,842)
Revolving loan agreement	-	-	-	-	-	187,872
Donor request	-	-	-	-	-	135,333
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	17,966
Other purposes	-	-	-	-	-	3,184,497
Unassigned	-	-	-	-	-	456,900
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 977</u></b>	<b><u>\$ (8,322)</u></b>	<b><u>\$ 1,905</u></b>	<b><u>\$ 21,621</u></b>	<b><u>\$ 17</u></b>	<b><u>\$ 14,801,471</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 977</u></b>	<b><u>\$ 8</u></b>	<b><u>\$ 1,905</u></b>	<b><u>\$ 21,621</u></b>	<b><u>\$ 17</u></b>	<b><u>\$ 15,227,400</u></b>

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, 2017**

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	64,861	85,614	36,776	151,469	4,249	9,279
Interest income	2,333	-	13	-	3,254	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	25,670	-
Miscellaneous receipts	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 67,194</b>	<b>\$ 85,614</b>	<b>\$ 36,789</b>	<b>\$ 151,469</b>	<b>\$ 33,173</b>	<b>\$ 9,279</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ 31,031	\$ -	\$ 46,202	\$ -
Judiciary and court related	122,136	29,025	-	158,637	-	10,136
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 122,136</b>	<b>\$ 29,025</b>	<b>\$ 31,031</b>	<b>\$ 158,637</b>	<b>\$ 46,202</b>	<b>\$ 10,136</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (54,942)</b>	<b>\$ 56,589</b>	<b>\$ 5,758</b>	<b>\$ (7,168)</b>	<b>\$ (13,029)</b>	<b>\$ (857)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (54,942)</b>	<b>\$ 56,589</b>	<b>\$ 5,758</b>	<b>\$ (7,168)</b>	<b>\$ (13,029)</b>	<b>\$ (857)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>757,305</b>	<b>228,410</b>	<b>63,881</b>	<b>180,859</b>	<b>259,567</b>	<b>15,314</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 702,363</b>	<b>\$ 284,999</b>	<b>\$ 69,639</b>	<b>\$ 173,691</b>	<b>\$ 246,538</b>	<b>\$ 14,457</b>

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, 2017**

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
<b>REVENUES</b>						
General property tax	\$ 1,168,727	\$ 905	\$ 502	\$ -	\$ -	\$ -
Mobile home privilege tax	3	1	1	-	-	-
Payment in lieu of tax	3	2	2	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	62,290	23,850	-
Interest income	-	-	-	-	224	31,120
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	9,320	18,569	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,168,733</b>	<b>\$ 10,228</b>	<b>\$ 19,074</b>	<b>\$ 62,290</b>	<b>\$ 24,074</b>	<b>\$ 31,120</b>
<b>EXPENDITURES</b>						
General and administrative	\$ 1,301,100	\$ 36,282	\$ 52,677	\$ -	\$ 17,459	\$ 11,866
Judiciary and court related	-	-	-	78,105	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,301,100</b>	<b>\$ 36,282</b>	<b>\$ 52,677</b>	<b>\$ 78,105</b>	<b>\$ 17,459</b>	<b>\$ 11,866</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (132,367)</b>	<b>\$ (26,054)</b>	<b>\$ (33,603)</b>	<b>\$ (15,815)</b>	<b>\$ 6,615</b>	<b>\$ 19,254</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (132,367)</b>	<b>\$ (26,054)</b>	<b>\$ (33,603)</b>	<b>\$ (15,815)</b>	<b>\$ 6,615</b>	<b>\$ 19,254</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>496,271</b>	<b>21,047</b>	<b>86,511</b>	<b>371,545</b>	<b>61,583</b>	<b>510,275</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 363,904</b>	<b>\$ (5,007)</b>	<b>\$ 52,908</b>	<b>\$ 355,730</b>	<b>\$ 68,198</b>	<b>\$ 529,529</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	ASSESSOR'S MAPPING	SHERIFF'S MEDICAL COSTS	CORONER'S MORGUE	SHERIFF'S DUI EQUIPMENT	GEOGRAPHIC INFORMATION SYSTEM	NON-RESIDENT INDEMNITY FUND
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	197,719	5,389	26,595	7,533	10,789	39,730
Interest income	1,700	-	-	-	301	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 199,419</b>	<b>\$ 5,389</b>	<b>\$ 26,595</b>	<b>\$ 7,533</b>	<b>\$ 11,090</b>	<b>\$ 39,730</b>
<b>EXPENDITURES</b>						
General and administrative	\$ 141,863	\$ -	\$ -	\$ -	\$ 13,382	\$ 58,000
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	2,429	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 141,863</b>	<b>\$ -</b>	<b>\$ 2,429</b>	<b>\$ -</b>	<b>\$ 13,382</b>	<b>\$ 58,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 57,556</b>	<b>\$ 5,389</b>	<b>\$ 24,166</b>	<b>\$ 7,533</b>	<b>\$ (2,292)</b>	<b>\$ (18,270)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 57,556</b>	<b>\$ 5,389</b>	<b>\$ 24,166</b>	<b>\$ 7,533</b>	<b>\$ (2,292)</b>	<b>\$ (18,270)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>357,305</b>	<b>13,214</b>	<b>28,384</b>	<b>17,165</b>	<b>84,608</b>	<b>364,562</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 414,861</b>	<b>\$ 18,603</b>	<b>\$ 52,550</b>	<b>\$ 24,698</b>	<b>\$ 82,316</b>	<b>\$ 346,292</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 1,006,831	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	3,656	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	300,000	783,976
Fees for services	-	1,800	-	4,771	-	-
Interest income	-	-	-	81	2,092	1,498
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	60,634
Department of Transportation	-	-	-	-	-	9
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	380	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ 380</b>	<b>\$ 4,852</b>	<b>\$ 1,312,579</b>	<b>\$ 846,117</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ 10,920	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	1,168,086	522,665
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,920</b>	<b>\$ 1,168,086</b>	<b>\$ 522,665</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ 380</b>	<b>\$ (6,068)</b>	<b>\$ 144,493</b>	<b>\$ 323,452</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,307
Operating transfers out	-	-	-	-	-	(644,035)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (409,728)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ 380</b>	<b>\$ (6,068)</b>	<b>\$ 144,493</b>	<b>\$ (86,276)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>10,050</b>	<b>42,440</b>	<b>7,740</b>	<b>50,795</b>	<b>1,414,844</b>	<b>1,174,711</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 10,050</b>	<b>\$ 44,240</b>	<b>\$ 8,120</b>	<b>\$ 44,727</b>	<b>\$ 1,559,337</b>	<b>\$ 1,088,435</b>

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, 2017**

	UNIT SPECIAL BRIDGE	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	GENERAL ASSISTANCE	ANIMAL CONTROL
<b>REVENUES</b>						
General property tax	\$ 734,670	\$ -	\$ 76,752	\$ 394,010	\$ -	\$ -
Mobile home privilege tax	2,152	-	-	1,488	-	-
Payment in lieu of tax	-	-	286	1,168	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	150,000	-	-	-	-	-
Fees for services	-	-	-	-	-	85,932
Interest income	1,639	58	719	2,677	27	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	148,933	-	-	-	-
Reimbursement of expenditures	14,977	-	-	-	-	-
Miscellaneous receipts	19,227	-	-	15,851	700	-
<b>TOTAL REVENUES</b>	<b>\$ 922,665</b>	<b>\$ 148,991</b>	<b>\$ 77,757</b>	<b>\$ 415,194</b>	<b>\$ 727</b>	<b>\$ 85,932</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	106,841
Public welfare	-	-	-	-	10,223	-
Transportation	829,287	176,480	182,196	522,991	-	-
Capital outlay	2,531	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 831,818</b>	<b>\$ 176,480</b>	<b>\$ 182,196</b>	<b>\$ 522,991</b>	<b>\$ 10,223</b>	<b>\$ 106,841</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 90,847</b>	<b>\$ (27,489)</b>	<b>\$ (104,439)</b>	<b>\$ (107,797)</b>	<b>\$ (9,496)</b>	<b>\$ (20,909)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ 9,388	\$ 7,820	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	(32,000)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 9,388</b>	<b>\$ 7,820</b>	<b>\$ (32,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 90,847</b>	<b>\$ (18,101)</b>	<b>\$ (96,619)</b>	<b>\$ (139,797)</b>	<b>\$ (9,496)</b>	<b>\$ (20,909)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,125,309</b>	<b>45,380</b>	<b>433,867</b>	<b>969,052</b>	<b>20,473</b>	<b>23,478</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 1,216,156</b>	<b>\$ 27,279</b>	<b>\$ 337,248</b>	<b>\$ 829,255</b>	<b>\$ 10,977</b>	<b>\$ 2,569</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATE'S ATTORNEY FEDERAL DRUG	EMA	VICTIMS OF CRIME
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	19,910	99	-	-	-	-
Interest income	60	1	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	39,688	-	242	-
<b>TOTAL REVENUES</b>	<b>\$ 19,970</b>	<b>\$ 100</b>	<b>\$ 39,688</b>	<b>\$ -</b>	<b>\$ 242</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ 1,298	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	8,125
Public safety	26,536	-	31,347	-	172	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,536</b>	<b>\$ -</b>	<b>\$ 31,347</b>	<b>\$ 1,298</b>	<b>\$ 172</b>	<b>\$ 8,125</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (6,566)</b>	<b>\$ 100</b>	<b>\$ 8,341</b>	<b>\$ (1,298)</b>	<b>\$ 70</b>	<b>\$ (8,125)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (6,566)</b>	<b>\$ 100</b>	<b>\$ 8,341</b>	<b>\$ (1,298)</b>	<b>\$ 70</b>	<b>\$ (8,125)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>43,586</b>	<b>641</b>	<b>2,126</b>	<b>2,892</b>	<b>3,701</b>	<b>9,072</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 37,020</b>	<b>\$ 741</b>	<b>\$ 10,467</b>	<b>\$ 1,594</b>	<b>\$ 3,771</b>	<b>\$ 947</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	SHERIFF'S DONATION	SHERIFF'S AUXILIARY	ELECTRONIC RECYCLING GRANT	CHIEF JUDGE'S TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	10,950	1,684
Interest income	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	23,645	(2,000)	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 23,645</b>	<b>\$ (2,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,950</b>	<b>\$ 1,684</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	7,739	-
Public safety	16,700	2,063	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,700</b>	<b>\$ 2,063</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,739</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 6,945</b>	<b>\$ (4,063)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,211</b>	<b>\$ 1,684</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 6,945</b>	<b>\$ (4,063)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,211</b>	<b>\$ 1,684</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>3,632</b>	<b>7,441</b>	<b>-</b>	<b>350</b>	<b>73,315</b>	<b>7,890</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 10,577</b>	<b>\$ 3,378</b>	<b>\$ -</b>	<b>\$ 350</b>	<b>\$ 76,526</b>	<b>\$ 9,574</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	COPS METHAMPHETAMINE GRANT	GRANT CLEARING	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	FICA FUND	CORONER'S CREMATION
<b><u>REVENUES</u></b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 1,126,192	\$ -
Mobile home privilege tax	-	-	-	-	2,871	-
Payment in lieu of tax	-	-	-	-	3,656	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	2,550	-	-	18,149
Interest income	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	54,491	-	1	-	-
<b><u>TOTAL REVENUES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 54,491</u></b>	<b><u>\$ 2,550</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ 1,132,719</u></b>	<b><u>\$ 18,149</u></b>
<b><u>EXPENDITURES</u></b>						
General and administrative	\$ -	\$ 27,224	\$ -	\$ -	\$ 832,755	\$ 14,453
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	2,215	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 27,224</u></b>	<b><u>\$ 2,215</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 832,755</u></b>	<b><u>\$ 14,453</u></b>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 27,267</u></b>	<b><u>\$ 335</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ 299,964</u></b>	<b><u>\$ 3,696</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>CHANGE IN FUND BALANCE</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 27,267</u></b>	<b><u>\$ 335</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ 299,964</u></b>	<b><u>\$ 3,696</u></b>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<b><u>-</u></b>	<b><u>(10,552)</u></b>	<b><u>(150)</u></b>	<b><u>5,107</u></b>	<b><u>(579,028)</u></b>	<b><u>11,146</u></b>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 16,715</u></b>	<b><u>\$ 185</u></b>	<b><u>\$ 5,108</u></b>	<b><u>\$ (279,064)</u></b>	<b><u>\$ 14,842</u></b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	HIGHWAY MINING REIMBUSABLE COSTS	WILLIAMSON COUNTY HIGHWAY BOND	UNIT ROAD AND BRIDGE	GENERAL FUND INVESTMENTS	FAITH BASED GRANT
<b>REVENUES</b>					
General property tax	\$ -	\$ -	\$ 675,535	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	2,365	-	-
Personal property replacement tax	-	-	12,001	-	-
Motor fuel tax allotments	-	-	170,000	-	-
Fees for services	-	-	-	-	-
Interest income	380	120	2,629	5,813	-
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	-	194,246	-	-
Miscellaneous receipts	-	45,500	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 380</b>	<b>\$ 45,620</b>	<b>\$ 1,056,776</b>	<b>\$ 5,813</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-
Public safety	-	-	-	-	-
Public welfare	-	-	-	-	-
Transportation	-	45,522	832,973	-	-
Capital outlay	-	-	0	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 45,522</b>	<b>\$ 832,973</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>					
	<b>\$ 380</b>	<b>\$ 98</b>	<b>\$ 223,803</b>	<b>\$ 5,813</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(71,153)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (71,153)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>					
	<b>\$ (70,773)</b>	<b>\$ 98</b>	<b>\$ 223,803</b>	<b>\$ 5,813</b>	<b>\$ -</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>					
	183,011	5,151	2,103,553	578,635	9
<b>FUND BALANCE, END OF YEAR</b>					
	<b>\$ 112,238</b>	<b>\$ 5,249</b>	<b>\$ 2,327,356</b>	<b>\$ 584,448</b>	<b>\$ 9</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	HOUSING REHABILITATION	STATES ATTORNEY AUTOMATION	SHOOTING RANGE FUND	EARLY RETIREMENT INCENTIVE	VAID IV GRANT	VOTER REGISTRATION
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	3,523	-	-	-	-
Interest income	4	-	-	-	-	-
Federal financial assistance	365,885	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	2,041	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 365,889</b>	<b>\$ 3,523</b>	<b>\$ 2,041</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ -
Judiciary and court related	-	5,418	-	-	-	-
Public safety	-	-	9,101	-	-	-
Public welfare	384,196	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 384,196</b>	<b>\$ 5,418</b>	<b>\$ 9,101</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (18,307)</b>	<b>\$ (1,895)</b>	<b>\$ (7,060)</b>	<b>\$ (110,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ 103,500	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (18,307)</b>	<b>\$ (1,895)</b>	<b>\$ (7,060)</b>	<b>\$ (6,500)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>-</b>	<b>8,159</b>	<b>11,458</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ (18,307)</b>	<b>\$ 6,264</b>	<b>\$ 4,398</b>	<b>\$ (6,500)</b>	<b>\$ -</b>	<b>\$ -</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2017**

	COMPENSATED ABSENCES	LAND SALE TRUST	ICRMT SELF-INSURANCE FUND	RETIREE HEALTH INSURANCE	JAIL REPAIR & MAINTENANCE	HIGHWAY ACH CLEARING	COMMISSARY FUND
<b>REVENUES</b>							
General property tax	\$ -	\$ -	\$ 221,052	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	3,943	-	-	-	-
Payment in lieu of tax	-	-	5,022	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	872,295	-
Fees for services	-	-	-	-	-	-	-
Interest income	-	-	1,641	1,528	-	-	-
Federal financial assistance	-	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-	-
Reimbursement of expenditures	-	-	447,780	-	15,000	136,629	-
Miscellaneous receipts	-	456,900	-	-	-	-	240,635
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 456,900</b>	<b>\$ 679,438</b>	<b>\$ 1,528</b>	<b>\$ 15,000</b>	<b>\$ 1,008,924</b>	<b>\$ 240,635</b>
<b>EXPENDITURES</b>							
General and administrative	\$ 2,972	\$ -	\$ 84,391	\$ 104,901	\$ -	\$ -	\$ 175,000
Judiciary and court related	-	-	-	-	-	-	-
Public safety	-	-	-	-	20,151	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,972</b>	<b>\$ -</b>	<b>\$ 84,391</b>	<b>\$ 104,901</b>	<b>\$ 20,151</b>	<b>\$ -</b>	<b>\$ 175,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (2,972)</b>	<b>\$ 456,900</b>	<b>\$ 595,047</b>	<b>\$ (103,373)</b>	<b>\$ (5,151)</b>	<b>\$ 1,008,924</b>	<b>\$ 65,635</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	\$ 50,000	\$ -	\$ -	\$ 263,031	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	(1,310,257)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 263,031</b>	<b>\$ -</b>	<b>\$ (1,310,257)</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 47,028</b>	<b>\$ 456,900</b>	<b>\$ 595,047</b>	<b>\$ 159,658</b>	<b>\$ (5,151)</b>	<b>\$ (301,333)</b>	<b>\$ 65,635</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>302,786</b>	<b>-</b>	<b>436,004</b>	<b>416,588</b>	<b>117,677</b>	<b>437,960</b>	<b>153,926</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 349,814</b>	<b>\$ 456,900</b>	<b>\$ 1,031,051</b>	<b>\$ 576,246</b>	<b>\$ 112,526</b>	<b>\$ 136,627</b>	<b>\$ 219,561</b>

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, 2017**

	OUT-OF-COUNTY BOND	IHDA HOUSING REHAB	DRUG ADDICTION SERVICES	FORECLOSURE MEDIATION	PUBLIC INFRASTRUCTURE	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,405,176
Mobile home privilege tax	-	-	-	-	-	10,459
Payment in lieu of tax	-	-	-	-	-	16,160
Personal property replacement tax	-	-	-	-	-	12,001
Motor fuel tax allotments	-	-	-	-	-	2,276,271
Fees for services	-	-	1,875	15,261	-	892,647
Interest income	-	7	-	-	18	59,937
Federal financial assistance	-	-	-	-	369,055	734,940
State financial assistance	-	188,482	-	-	-	249,116
Department of Transportation	-	-	-	-	-	148,942
Reimbursement of expenditures	-	-	-	-	-	862,191
Miscellaneous receipts	-	-	-	-	-	897,301
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 188,489</b>	<b>\$ 1,875</b>	<b>\$ 15,261</b>	<b>\$ 369,073</b>	<b>\$ 11,565,141</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,073,776
Judiciary and court related	-	-	-	-	-	419,321
Public safety	-	-	-	-	-	212,911
Public welfare	-	196,811	-	-	369,056	964,930
Transportation	-	-	-	-	-	4,280,200
Capital outlay	-	-	-	-	-	2,531
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 196,811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 369,056</b>	<b>\$ 8,953,669</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (8,322)</b>	<b>\$ 1,875</b>	<b>\$ 15,261</b>	<b>\$ 17</b>	<b>\$ 2,611,472</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 668,046
Operating transfers out	-	-	-	-	-	(2,057,445)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,389,399)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (8,322)</b>	<b>\$ 1,875</b>	<b>\$ 15,261</b>	<b>\$ 17</b>	<b>\$ 1,222,073</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>977</b>	<b>-</b>	<b>30</b>	<b>6,360</b>	<b>-</b>	<b>13,579,398</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 977</b>	<b>\$ (8,322)</b>	<b>\$ 1,905</b>	<b>\$ 21,621</b>	<b>\$ 17</b>	<b>\$ 14,801,471</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**NOVEMBER 30, 2017**

	<u>CAPITAL IMPROVEMENT TRUST</u>	<u>JAIL CONSTRUCTION</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 387,163	\$ 14,897	\$ 402,060
Due from other funds	-	-	-
<b><u>TOTAL ASSETS</u></b>	<u>\$ 387,163</u>	<u>\$ 14,897</u>	<u>\$ 402,060</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Due to others	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <b><u>FUND BALANCE</u></b>			
Assigned	\$ -	\$ -	\$ -
Capital improvements	387,163	14,897	402,060
<b><u>TOTAL FUND BALANCE</u></b>	<u>\$ 387,163</u>	<u>\$ 14,897</u>	<u>\$ 402,060</u>
 <b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>\$ 387,163</u>	<u>\$ 14,897</u>	<u>\$ 402,060</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**NOVEMBER 30, 2017**

	<u>CAPITAL IMPROVEMENT TRUST</u>	<u>JAIL CONSTRUCTION</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<b><u>REVENUES</u></b>			
Miscellaneous receipts	\$ 17,913	\$ 7,475	\$ 25,388
Federal financial assistance	-	-	-
<b><u>TOTAL REVENUES</u></b>	<b><u>\$ 17,913</u></b>	<b><u>\$ 7,475</u></b>	<b><u>\$ 25,388</u></b>
<b><u>EXPENDITURES</u></b>			
General and administrative	\$ -	\$ -	\$ -
Capital outlay	136,155	-	136,155
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 136,155</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 136,155</u></b>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<b><u>\$ (118,242)</u></b>	<b><u>\$ 7,475</u></b>	<b><u>\$ (110,767)</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>CHANGE IN FUND BALANCE</u></b>	<b><u>\$ (118,242)</u></b>	<b><u>\$ 7,475</u></b>	<b><u>\$ (110,767)</u></b>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<b><u>505,405</u></b>	<b><u>7,422</u></b>	<b><u>512,827</u></b>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<b><u>\$ 387,163</u></b>	<b><u>\$ 14,897</u></b>	<b><u>\$ 402,060</u></b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**NOVEMBER 30, 2017**

	<u>JAIL DEBT SERVICE</u>	<u>JAIL FUND RESERVE</u>	<u>SELF INSURANCE BOND FUND</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 596,929	\$ 1,442,000	\$ 518,296	\$ 2,557,225
Due from other funds	-	-	-	-
<b><u>TOTAL ASSETS</u></b>	<u>\$ 596,929</u>	<u>\$ 1,442,000</u>	<u>\$ 518,296</u>	<u>\$ 2,557,225</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>LIABILITIES</u></b>				
Due to others	\$ -	\$ -	\$ -	\$ -
<b><u>TOTAL LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <b><u>FUND BALANCE</u></b>				
Restricted:				
Debt service	\$ 596,929	\$ 1,442,000	\$ 518,296	\$ 2,557,225
<b><u>TOTAL FUND BALANCE</u></b>	<u>\$ 596,929</u>	<u>\$ 1,442,000</u>	<u>\$ 518,296</u>	<u>\$ 2,557,225</u>
 <b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	 <u>\$ 596,929</u>	 <u>\$ 1,442,000</u>	 <u>\$ 518,296</u>	 <u>\$ 2,557,225</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, 2017**

	<u>JAIL DEBT SERVICE</u>	<u>JAIL FUND RESERVE</u>	<u>SELF INSURANCE BOND FUND</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<b><u>REVENUES</u></b>				
General property tax	\$ -	\$ -	\$ 926,077	\$ 926,077
Mobile home privilege tax	-	-	2,713	2,713
Payment in lieu of tax	-	-	3,456	3,456
Federal interest subsidy program receipts	613,398	-	-	613,398
Interest income	387	-	2,993	3,380
Miscellaneous income	-	-	-	-
<b><u>TOTAL REVENUES</u></b>	<u>\$ 613,785</u>	<u>\$ -</u>	<u>\$ 935,239</u>	<u>\$ 1,549,024</u>
<b><u>EXPENDITURES</u></b>				
General and administrative	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	2,093,826	-	1,002,311	3,096,137
Capital outlay	-	-	-	-
<b><u>TOTAL EXPENDITURES</u></b>	<u>\$ 2,093,826</u>	<u>\$ -</u>	<u>\$ 1,002,311</u>	<u>\$ 3,096,137</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<u>\$ (1,480,041)</u>	<u>\$ -</u>	<u>\$ (67,072)</u>	<u>\$ (1,547,113)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating transfers in	\$ 1,600,000	\$ -	\$ -	\$ 1,600,000
Operating transfers out	-	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>\$ 1,600,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,600,000</u>
<b><u>CHANGE IN FUND BALANCE</u></b>	<u>\$ 119,959</u>	<u>\$ -</u>	<u>\$ (67,072)</u>	<u>\$ 52,887</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>476,970</u>	<u>1,442,000</u>	<u>585,368</u>	<u>2,504,338</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 596,929</u>	<u>\$ 1,442,000</u>	<u>\$ 518,296</u>	<u>\$ 2,557,225</u>

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

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2017**

	STATE SHARE RENTAL HOUSING	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 2	\$ 670,390	\$ 160,235	\$ -	\$ 15,469
Other receivables	6,813	82,336,503	-	-	41,648
Other Assets	-	-	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 6,815</u></b>	<b><u>\$ 83,006,893</u></b>	<b><u>\$ 160,235</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 57,117</u></b>
<b><u>LIABILITIES AND NET POSITION</u></b>					
<b><u>LIABILITIES</u></b>					
Tax available for distribution	\$ -	\$ 128,762	\$ -	\$ -	\$ -
Overpayments	-	528,131	-	-	-
Due to other funds	-	-	-	-	-
Agency funds due others	-	375	208,267	-	61,714
Deferred charges	-	82,387,824	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 83,045,092</u></b>	<b><u>\$ 208,267</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 61,714</u></b>
<b><u>NET POSITION</u></b>					
Restricted for trust purposes	\$ 6,815	\$ (38,199)	\$ (48,032)	\$ -	\$ (4,597)
<b><u>TOTAL NET POSITION</u></b>	<b><u>\$ 6,815</u></b>	<b><u>\$ (38,199)</u></b>	<b><u>\$ (48,032)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (4,597)</u></b>
<b><u>TOTAL LIABILITIES AND NET POSITION</u></b>	<b><u>\$ 6,815</u></b>	<b><u>\$ 83,006,893</u></b>	<b><u>\$ 160,235</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 57,117</u></b>

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

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2017**

	<u>BI-COUNTY TAX COLLECTION TRUST</u>	<u>MENTAL HEALTH TAX COLLECTION TRUST</u>	<u>MOBILE HOME TAX REDEMPTION</u>	<u>PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST</u>	<u>UNCLAIMED BAIL BOND</u>
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 221	\$ -	\$ 3,052	\$ -	\$ 1,376
Other receivables	-	-	-	-	-
Other Assets	-	-	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 221</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,052</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,376</u></b>
<b><u>LIABILITIES AND NET POSITION</u></b>					
<b><u>LIABILITIES</u></b>					
Tax available for distribution	\$ 221	\$ -	\$ -	\$ -	\$ -
Overpayments	-	-	-	-	-
Due to other funds	-	-	-	-	-
Agency funds due others	-	-	-	-	-
Deferred charges	-	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 221</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>NET POSITION</u></b>					
Restricted for trust purposes	\$ -	\$ -	\$ 3,052	\$ -	\$ 1,376
<b><u>TOTAL NET POSITION</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,052</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,376</u></b>
<b><u>TOTAL LIABILITIES AND NET POSITION</u></b>	<b><u>\$ 221</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,052</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,376</u></b>

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

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2017**

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	<u>SENIOR CITIZENS TAX COLLECTION TRUST</u>	<u>UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION TAX COLLECTION TRUST</u>	<u>LIQUOR LICENSE &amp; FINGERPRINTING</u>	<u>DISPUTE RESOLUTION</u>	<u>CIRCUIT CLERK FEES TRUST</u>
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 806	\$ 2,373,883
Other receivables	-	-	-	641	-
Other Assets	-	-	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,447</u></b>	<b><u>\$ 2,373,883</u></b>
<b><u>LIABILITIES AND NET POSITION</u></b>					
<b><u>LIABILITIES</u></b>					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Overpayments	-	-	-	-	-
Due to other funds	-	-	-	-	51,351
Agency funds due others	-	-	4,886	-	2,129,015
Deferred charges	-	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 4,886</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,180,366</u></b>
<b><u>NET POSITION</u></b>					
Restricted for trust purposes	\$ -	\$ -	\$ (4,886)	\$ 1,447	\$ 193,517
<b><u>TOTAL NET POSITION</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (4,886)</u></b>	<b><u>\$ 1,447</u></b>	<b><u>\$ 193,517</u></b>
<b><u>TOTAL LIABILITIES AND NET POSITION</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,447</u></b>	<b><u>\$ 2,373,883</u></b>

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

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2017**

	911 FUND	LAVERNE PHILLIPS UNCLAIMED PROPERTY	DAVID JOHN DUDMAN UNCLAIMED PROPERTY	WHITEASH SEWAGE FUND	WHITEASH USDA BOND FUND
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 520,226	\$ 15,357	\$ 7,790	\$ 39,856	\$ 1,775
Other receivables	302,769	-	-	-	-
Other Assets	-	-	-	-	691,823
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 822,995</u></b>	<b><u>\$ 15,357</u></b>	<b><u>\$ 7,790</u></b>	<b><u>\$ 39,856</u></b>	<b><u>\$ 693,598</u></b>
<b><u>LIABILITIES AND NET POSITION</u></b>					
<b><u>LIABILITIES</u></b>					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Overpayments	-	-	-	-	-
Due to other funds	-	-	-	-	-
Agency funds due others	64,314	-	-	1,092	148,171
Deferred charges	-	-	-	-	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 64,314</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,092</u></b>	<b><u>\$ 148,171</u></b>
<b><u>NET POSITION</u></b>					
Restricted for trust purposes	\$ 758,681	\$ 15,357	\$ 7,790	\$ 38,764	\$ 545,427
<b><u>TOTAL NET POSITION</u></b>	<b><u>\$ 758,681</u></b>	<b><u>\$ 15,357</u></b>	<b><u>\$ 7,790</u></b>	<b><u>\$ 38,764</u></b>	<b><u>\$ 545,427</u></b>
<b><u>TOTAL LIABILITIES AND NET POSITION</u></b>	<b><u>\$ 822,995</u></b>	<b><u>\$ 15,357</u></b>	<b><u>\$ 7,790</u></b>	<b><u>\$ 39,856</u></b>	<b><u>\$ 693,598</u></b>

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

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2017**

	<u>WHITEASH REPAIR &amp; REPLACEMENT FUND</u>	<u>TOTAL AGENCY FUNDS</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 11,845	\$ 3,822,283
Other receivables	-	82,688,374
Other Assets	-	691,823
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 11,845</u></b>	<b><u>\$ 87,202,480</u></b>
 <b><u>LIABILITIES AND NET POSITION</u></b>		
<b><u>LIABILITIES</u></b>		
Tax available for distribution	\$ -	\$ 128,983
Overpayments	-	528,131
Due to other funds	-	51,351
Agency funds due others	-	2,617,834
Deferred charges	-	82,387,824
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 85,714,123</u></b>
 <b><u>NET POSITION</u></b>		
Restricted for trust purposes	\$ 11,845	\$ 1,488,357
<b><u>TOTAL NET POSITION</u></b>	<b><u>\$ 11,845</u></b>	<b><u>\$ 1,488,357</u></b>
 <b><u>TOTAL LIABILITIES AND NET POSITION</u></b>	 <b><u>\$ 11,845</u></b>	 <b><u>\$ 87,202,480</u></b>

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

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2017**

	STATE SHARE RENTAL HOUSING	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
<b><u>ADDITIONS</u></b>					
General property tax	\$ -	\$ -	\$ -	\$ 25,647	\$ -
Mobile home privilege tax	-	-	-	75	-
Payment in lieu of tax	-	-	-	96	-
Fees for services	78,809	-	-	-	-
Interest income	-	-	-	-	-
Occupancy tax	-	-	-	-	352,301
Miscellaneous receipts	-	-	-	-	-
Tax redemptions	-	-	1,912,587	-	-
<b><u>TOTAL ADDITIONS</u></b>	<b><u>\$ 78,809</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,912,587</u></b>	<b><u>\$ 25,818</u></b>	<b><u>\$ 352,301</u></b>
<b><u>DEDUCTIONS</u></b>					
General and administrative	\$ -	\$ 38,199	\$ 1,976,015	\$ -	\$ 384,385
Judiciary and court related	-	-	-	-	-
Public Works	-	-	-	-	-
Public health	-	-	-	-	-
Public welfare	79,242	-	-	25,838	-
Public safety	-	-	-	-	-
<b><u>TOTAL DEDUCTIONS</u></b>	<b><u>\$ 79,242</u></b>	<b><u>\$ 38,199</u></b>	<b><u>\$ 1,976,015</u></b>	<b><u>\$ 25,838</u></b>	<b><u>\$ 384,385</u></b>
<b><u>CHANGE IN NET POSITION</u></b>	<b><u>\$ (433)</u></b>	<b><u>\$ (38,199)</u></b>	<b><u>\$ (63,428)</u></b>	<b><u>\$ (20)</u></b>	<b><u>\$ (32,084)</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>CHANGE IN NET POSITION AFTER TRANSFERS</u></b>	<b><u>\$ (433)</u></b>	<b><u>\$ (38,199)</u></b>	<b><u>\$ (63,428)</u></b>	<b><u>\$ (20)</u></b>	<b><u>\$ (32,084)</u></b>
<b><u>NET POSITION, BEGINNING OF YEAR</u></b>	<b><u>7,248</u></b>	<b><u>-</u></b>	<b><u>15,396</u></b>	<b><u>20</u></b>	<b><u>27,487</u></b>
<b><u>NET POSITION, END OF YEAR</u></b>	<b><u>\$ 6,815</u></b>	<b><u>\$ (38,199)</u></b>	<b><u>\$ (48,032)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (4,597)</u></b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2017**

	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND
<b><u>ADDITIONS</u></b>					
General property tax	\$ 366,932	\$ 355,110	\$ -	\$ 2,499,188	\$ -
Mobile home privilege tax	1,078	1,045	-	6,592	-
Payment in lieu of tax	1,373	1,331	-	9,358	-
Fees for services	-	-	-	-	-
Interest income	-	-	-	-	-
Occupancy tax	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Tax redemptions	-	-	28,404	-	-
<b><u>TOTAL ADDITIONS</u></b>	<b><u>\$ 369,383</u></b>	<b><u>\$ 357,486</u></b>	<b><u>\$ 28,404</u></b>	<b><u>\$ 2,515,138</u></b>	<b><u>\$ -</u></b>
<b><u>DEDUCTIONS</u></b>					
General and administrative	\$ -	\$ -	\$ 32,176	\$ 2,515,138	\$ -
Judiciary and court related	-	-	-	-	1
Public Works	-	-	-	-	-
Public health	369,383	357,769	-	-	-
Public welfare	-	-	-	-	-
Public safety	-	-	-	-	-
<b><u>TOTAL DEDUCTIONS</u></b>	<b><u>\$ 369,383</u></b>	<b><u>\$ 357,769</u></b>	<b><u>\$ 32,176</u></b>	<b><u>\$ 2,515,138</u></b>	<b><u>\$ 1</u></b>
<b><u>CHANGE IN NET POSITION</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (283)</u></b>	<b><u>\$ (3,772)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (1)</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>CHANGE IN NET POSITION AFTER TRANSFERS</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (283)</u></b>	<b><u>\$ (3,772)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (1)</u></b>
<b><u>NET POSITION, BEGINNING OF YEAR</u></b>	<b><u>-</u></b>	<b><u>283</u></b>	<b><u>6,824</u></b>	<b><u>-</u></b>	<b><u>1,377</u></b>
<b><u>NET POSITION, END OF YEAR</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,052</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,376</u></b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2017**

	SENIOR CITIZENS TAX COLLECTION TRUST	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST
<b><u>ADDITIONS</u></b>					
General property tax	\$ 85,387	\$ 120,254	\$ -	\$ -	\$ -
Mobile home privilege tax	251	354	-	-	-
Payment in lieu of tax	320	451	-	-	-
Fees for services	-	-	-	5,459	23,668
Interest income	-	-	-	-	-
Occupancy tax	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Tax redemptions	-	-	-	-	-
<b><u>TOTAL ADDITIONS</u></b>	<b><u>\$ 85,958</u></b>	<b><u>\$ 121,059</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 5,459</u></b>	<b><u>\$ 23,668</u></b>
<b><u>DEDUCTIONS</u></b>					
General and administrative	\$ -	\$ -	\$ -	\$ 5,453	\$ -
Judiciary and court related	-	-	-	-	37,755
Public Works	-	-	-	-	-
Public health	-	-	-	-	-
Public welfare	85,958	121,155	-	-	-
Public safety	-	-	-	-	-
<b><u>TOTAL DEDUCTIONS</u></b>	<b><u>\$ 85,958</u></b>	<b><u>\$ 121,155</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 5,453</u></b>	<b><u>\$ 37,755</u></b>
<b><u>CHANGE IN NET POSITION</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (96)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6</u></b>	<b><u>\$ (14,087)</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>CHANGE IN NET POSITION AFTER TRANSFERS</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (96)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6</u></b>	<b><u>\$ (14,087)</u></b>
<b><u>NET POSITION, BEGINNING OF YEAR</u></b>	<b><u>-</u></b>	<b><u>96</u></b>	<b><u>(4,886)</u></b>	<b><u>1,441</u></b>	<b><u>207,604</u></b>
<b><u>NET POSITION, END OF YEAR</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (4,886)</u></b>	<b><u>\$ 1,447</u></b>	<b><u>\$ 193,517</u></b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2017**

	911 FUND	LAVERNE PHILLIPS UNCLAIMED PROPERTY	DAVID JOHN DUDMAN UNCLAIMED PROPERTY	WHITEASH SEWAGE FUND	WHITEASH USDA BOND FUND
<b><u>ADDITIONS</u></b>					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Fees for services	744,754	-	-	55,129	-
Interest income	2,564	27	14	59	4
Occupancy tax	-	-	-	-	-
Miscellaneous receipts	12,517	-	-	-	6,962
Tax redemptions	-	-	-	-	-
<b><u>TOTAL ADDITIONS</u></b>	<b><u>\$ 759,835</u></b>	<b><u>\$ 27</u></b>	<b><u>\$ 14</u></b>	<b><u>\$ 55,188</u></b>	<b><u>\$ 6,966</u></b>
<b><u>DEDUCTIONS</u></b>					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-
Public Works	-	-	-	47,815	2,962
Public health	-	-	-	-	-
Public welfare	-	-	-	-	-
Public safety	481,852	-	-	-	-
<b><u>TOTAL DEDUCTIONS</u></b>	<b><u>\$ 481,852</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 47,815</u></b>	<b><u>\$ 2,962</u></b>
<b><u>CHANGE IN NET POSITION</u></b>	<b><u>\$ 277,983</u></b>	<b><u>\$ 27</u></b>	<b><u>\$ 14</u></b>	<b><u>\$ 7,373</u></b>	<b><u>\$ 4,004</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>CHANGE IN NET POSITION AFTER TRANSFERS</u></b>	<b><u>\$ 277,983</u></b>	<b><u>\$ 27</u></b>	<b><u>\$ 14</u></b>	<b><u>\$ 7,373</u></b>	<b><u>\$ 4,004</u></b>
<b><u>NET POSITION, BEGINNING OF YEAR</u></b>	<b><u>480,698</u></b>	<b><u>15,330</u></b>	<b><u>7,776</u></b>	<b><u>31,391</u></b>	<b><u>541,423</u></b>
<b><u>NET POSITION, END OF YEAR</u></b>	<b><u>\$ 758,681</u></b>	<b><u>\$ 15,357</u></b>	<b><u>\$ 7,790</u></b>	<b><u>\$ 38,764</u></b>	<b><u>\$ 545,427</u></b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2017**

	WHITEASH REPAIR & REPLACEMENT FUND	TOTAL AGENCY FUNDS
<b><u>ADDITIONS</u></b>		
General property tax	\$ -	\$ 3,452,518
Mobile home privilege tax	-	9,395
Payment in lieu of tax	-	12,929
Fees for services	-	907,819
Interest income	11	2,679
Occupancy tax	-	352,301
Miscellaneous receipts	-	19,479
Tax redemptions		1,940,991
<b><u>TOTAL ADDITIONS</u></b>	<b><u>\$ 11</u></b>	<b><u>\$ 6,698,111</u></b>
<b><u>DEDUCTIONS</u></b>		
General and administrative	\$ -	\$ 4,951,366
Judiciary and court related	-	37,756
Public Works	-	50,777
Public health	-	727,152
Public welfare	-	312,193
Public safety	-	481,852
<b><u>TOTAL DEDUCTIONS</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,561,096</u></b>
<b><u>CHANGE IN NET POSITION</u></b>	<b><u>\$ 11</u></b>	<b><u>\$ 137,015</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Operating transfers in	\$ -	\$ -
Operating transfers out	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>CHANGE IN NET POSITION AFTER TRANSFERS</u></b>	<b><u>\$ 11</u></b>	<b><u>\$ 137,015</u></b>
<b><u>NET POSITION, BEGINNING OF YEAR</u></b>	<b><u>11,834</u></b>	<b><u>1,351,342</u></b>
<b><u>NET POSITION, END OF YEAR</u></b>	<b><u>\$ 11,845</u></b>	<b><u>\$ 1,488,357</u></b>

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, 2017, 2016, AND 2015**

	2016 Levy Payable 2017	2015 Levy Payable 2016	2014 Levy Payable 2015
<b>ASSESSED VALUATIONS</b>	<u>\$ 1,016,478,305</u>	<u>\$ 983,642,101</u>	<u>\$ 952,017,884</u>
<b>TAX RATES PER \$100</b>			
County General Fund	0.52000	0.52949	0.53041
Public Health Fund (Bi-County)	0.03629	0.03659	0.03667
Municipal Retirement Fund	0.09425	0.16351	0.16379
Social Security	0.09661	0.02056	0.02060
Mental Health Fund	0.03517	0.03546	0.03553
Public Building Commission Fund	0.24727	0.24927	0.24071
County Highway General Fund	0.09660	0.10038	0.10056
Unit Special Bridge Fund	0.03621	0.03650	0.03656
Highway Special Bridge Fund	0.03621	0.03650	0.03656
Unit Road and Bridge Fund	0.08131	0.08196	0.08210
Federal Aid Matching Fund	0.00755	0.00762	0.00763
Gravel Road Tax Fund	0.03932	0.03964	0.03971
University of Illinois Cooperative Extension Fund	0.01191	0.01201	0.01204
Child Advocacy Center Fund	0.00254	0.00256	0.00257
Senior Citizens Fund	0.00845	0.00852	0.00854
Self-Insurance Bond Fund	0.09131	0.16128	0.18572
ICRMT Self-Insurance	0.13271	0.13713	0.11771
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
<b>TOTAL TAX RATES</b>	<u>1.57390</u>	<u>1.65917</u>	<u>1.65760</u>
<b>TAX EXTENSIONS</b>			
County General Fund	\$ 5,285,687	\$ 5,208,288	\$ 5,049,598
Public Health Fund (Bi-County)	368,880	359,914	349,105
Municipal Retirement Fund	958,031	1,608,353	1,559,310
Social Security	982,020	202,237	196,116
Mental Health Fund	357,495	348,799	338,252
Public Building Commission Fund	2,513,446	2,451,926	2,291,602
County Highway General Fund	981,918	987,380	957,349
Unit Special Bridge Fund	368,067	359,029	348,058
Highway Special Bridge Fund	368,067	359,029	348,058
Unit Road and Bridge Fund (Less 30% municipal share)	342,785	806,193	781,607
Federal Aid Matching Fund	76,744	74,954	72,639
Gravel Road Tax Fund	399,679	389,916	378,046
University of Illinois Cooperative Extension Fund	121,063	118,135	114,623
Child Advocacy Center Fund	25,819	25,181	24,467
Senior Citizens Fund	85,892	83,806	81,302
Self-Insurance Bond Fund	928,146	1,586,418	1,768,088
ICRMT Self-Insurance	1,348,968	250,042	250,095
Liability Insurance Fund	915	1,099,711	871,382
Workmen's Compensation Fund	508	492	476
Unemployment Insurance Fund	508	492	476
<b>TOTAL TAX EXTENSIONS</b>	<u>\$ 15,514,638</u>	<u>\$ 16,320,295</u>	<u>\$ 15,780,649</u>
<b>TAX COLLECTIONS</b>			
County General Fund	\$ 5,250,378	\$ 5,137,235	\$ 5,079,728
Public Health Fund (Bi-County)	366,416	355,005	351,188
Municipal Retirement Fund	951,631	1,586,412	1,568,614
Social Security	975,460	199,478	197,286
Mental Health Fund	355,107	344,041	340,296
Public Building Commission Fund	2,497,145	2,441,221	2,283,582
County Highway General Fund	982,932	977,567	966,475
Unit Special Bridge Fund	368,501	355,567	351,375
Highway Special Bridge Fund	368,447	355,461	351,375
Unit Road and Bridge Fund (less 30% municipal share)	342,785	550,125	548,850
Highway Gravel and Rock	397,009	384,597	380,302
Federal Aid Matching Fund	76,823	74,209	73,331
University of Illinois Cooperative Extension Fund	120,254	116,524	115,316
Child Advocacy Center Fund	25,646	24,838	24,615
Senior Citizens Fund	85,319	82,663	81,787
Self-Insurance Bond Fund	921,946	1,564,776	1,778,638
ICRMT Self-Insurance	1,339,957	246,631	251,587
Liability Insurance Fund	909	1,084,709	876,545
Workmen's Compensation Fund	505	485	478
Unemployment Insurance Fund	505	485	478
<b>TOTAL TAX COLLECTIONS</b>	<u>\$ 15,427,675</u>	<u>\$ 15,882,029</u>	<u>\$ 15,621,846</u>
<b>PERCENTAGE OF COLLECTIONS</b>	<u>99.4395%</u>	<u>97.3146%</u>	<u>98.9937%</u>

*(Sources: Williamson County Tax Collector and Williamson County Clerk's Rate Books)*

**WILLIAMSON COUNTY GOVERNMENT**  
**LEGAL DEBT MARGIN**  
**NOVEMBER 30, 2017**

*Assessed Valuation (Calendar Year 2016 Payable 2017)	\$ 1,016,478,305
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>
<b><u>LEGAL DEBT LIMITATION</u></b>	\$ 29,223,751
Less: Qualified Bonded Indebtedness - November 30, 2017	<u>-</u>
<b><u>LEGAL DEBT MARGIN</u></b>	<u>\$ 29,223,751</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, 2017**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
County Clerk	Major Fund	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
Employee Insurance	Major Fund	Receipt and disbursement of County and employee funds for expenditures of the County's Employees' Health Insurance program.
General Fund	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.
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.
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.
Inmate Trust	Major Fund	Receipt and disbursement of inmate trust receipts.
Motor Fuel Tax	Major Fund	Accumulation of state motor fuel tax allotments to be disbursed for specific approved projects.
Sheriff's Fees	Major Fund	Accumulation of fees and fines; subsequently transferred to the General Fund.

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, 2017**

<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 <sup>st</sup> 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.
Commissary Fund	Special Revenue	Receipt and disbursement of inmate commissary funds.
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.

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, 2017**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Coroner's Cremation	Special Revenue	Receipt and disbursement of cremation fees.
Coroner's Morgue	Special Revenue	Receipt of donations and disbursement of funds for building and maintaining the Coroner's morgue.
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.
Drug Addiction Services	Special Revenue	Receipt and disbursement of fees.
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.
Federal Aid Matching	Special Revenue	Receipt and disbursement of property taxes and local funds for specific federal aid projects.
FICA Fund	Special Revenue	Receipt and disbursement of property taxes and local funds for the County's share of social security and Medicare taxes.

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, 2017**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Foreclosure Mediation	Special Revenue	Receipt and disbursement of fees.
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 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.
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.
IHDA Housing Rehab	Special Revenue	Receipt and disbursement of IHDA grant proceeds.
Jail Repair & Maintenance	Special Revenue	Receipt of transfers in from the General Fund for subsequent jail repairs and maintenance.

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, 2017**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Law Library	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of law library expenditures.
Liability Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for liability insurance premiums.
Married Family Domestic Violence	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
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.
Out-of-County Bond Fund	Special Revenue	Receipt and disbursement of out-of-county bond proceeds.
Police Vehicle Trust	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to purchase squad cars.
Public Infrastructure	Special Revenue	Receipt and disbursement of grant funds.
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.

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, 2017**

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

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, 2017**

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

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR CAPITAL PROJECTS FUNDS**  
**NOVEMBER 30, 2017**

<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.

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR DEBT SERVICE FUNDS**  
**NOVEMBER 30, 2017**

<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, 2017**

<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, 2017**

<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.
Whiteash Repair & Replacement Fund	Agency Fund	Receipt and disbursement of repair funds for the Village of Whiteash sewer system.

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



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July 26, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE**

Williamson County Government  
Williamson County Board of Commissioners  
407 N. Monroe  
Marion, IL 62959

**Report on Compliance for Each Major Federal Program**

We have audited the Williamson County Government's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Williamson County Government's major federal programs for the year ended November 30, 2017. Williamson County Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Williamson County Government's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Williamson County Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Williamson County Government's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Williamson County Government, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2017.

**Other Matters**

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs.

**Report on Internal Control over Compliance**

Management of the Williamson County Government, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Williamson County Government's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Williamson County Government's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Yours truly,



HUDGENS & MEYER, LLC  
Certified Public Accountants

**2RESCUE WILLIAMSON COUNTY GOVERNMENT**  
**SUMMARY OF AUDITORS' RESULTS**  
**NOVEMBER 30, 2017**

- |    |  |                       |
|----|--|-----------------------|
| 1. | Type of report issued on the government's financial statements:  |                       |
|    | <u>Opinion Unit</u>  | <u>Opinion Issued</u> |
|    | Governmental Activities Unit   | Unmodified            |
|    | Discretely Presented Component Units   | Unmodified            |
|    | Each Major Fund  | Unmodified            |
|    | Aggregate Remaining Fund Information   | Unmodified            |
| 2. | During the audit of the financial statements, were any reportable conditions in internal control disclosed?  | Yes                   |
|    | 2a. If so, were any such conditions considered material weaknesses?  | No                    |
| 3. | Did the audit disclose any instances of noncompliance that would be considered material to the financial statements?   | No                    |
| 4. | Were any reportable conditions in internal control over major programs disclosed?  | No                    |
| 5. | If so, were any such conditions considered material to the financial statements?   | No                    |
| 6. | Did the audit disclose any audit findings required to be reported under Section 510(a) of the OMB Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> ? | No                    |
| 7. | Major programs: Community Development Block Grant CFDA # 14.228 & Hurricane Sandy Community Development Block Grant CFDA # 14.269  |                       |
| 8. | Dollar threshold to distinguish between Type A and Type B programs:  | \$ 750,000            |
| 9. | Does the auditee qualify as a low-risk auditee under Section 530 of the OMB Circular A-133?  | No                    |

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

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2017**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Federal Expenditures(\$)</i>
<b><u>Other Programs</u></b>		
<u>Department of Homeland Security</u>		
Emergency Management Performance Grants		
Emergency Management Performance Grants	97.042	\$ 7,920.00
Total Emergency Management Performance Grants		<u>\$ 7,920.00</u>
<u>Total Department of Homeland Security</u>		<u>\$ 7,920.00</u>
 <u>United States Department of Justice</u>		
Crime Victim Assistance		
Crime Victim Assistance	16.575	\$ 60,696.00
Total Crime Victim Assistance		<u>\$ 60,696.00</u>
<u>Total United States Department of Justice</u>		<u>\$ 60,696.00</u>
 <u>Department of Transportation</u>		
State and Community Highway Safety		
State and Community Highway Safety	20.600	\$ 46,268.00
Total State and Community Highway Safety		<u>\$ 46,268.00</u>
<u>Total Department of Transportation</u>		<u>\$ 46,268.00</u>
 <u>Department of Housing and Urban Development</u>		
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	\$ 384,196.00
Total Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		<u>\$ 384,196.00</u>
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)		
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	\$ 369,056.00
Total Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)		<u>\$ 369,056.00</u>
<u>Total Department of Housing and Urban Development</u>		<u>\$ 753,252.00</u>
 <u>Total Other Programs</u>		 <u>\$ 868,136.00</u>
 <u>Total Expenditures of Federal Awards</u>		 <u>\$ 868,136.00</u>

The accompanying notes are an integral part of this schedule.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**NOVEMBER 30, 2017**

**NOTE A—BASIS OF PRESENTATION**

The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Williamson County Government under programs of the federal government for the year ended November 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Williamson County Government, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Williamson County Government.

**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE C—INDIRECT COST RATE**

Williamson County Government has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.