

WILLIAMSON COUNTY GOVERNMENT

WILLIAMSON COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2018

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July 27, 2019

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, 2018, 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, 2018 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 IMRF Schedule of Funding Progress on page 83, the budgetary comparison information on pages 84 through 101, and the IMRF Multi-Year Schedules of Pension Liabilities and Contributions on pages 102 through 107 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 and the other supplementary information on pages 148 through 160 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements 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.

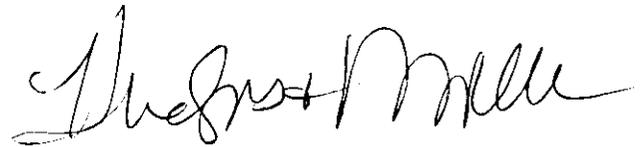
The statistical information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 27, 2019, on our consideration of the Williamson County Government, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Williamson County Government, Illinois' internal control over financial reporting and compliance.

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

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants



July 27, 2019

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, 2018, 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 27, 2019.

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.

2018 SIGNIFICANT DEFICIENCIES:

2018-1 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.

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 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:

Williamson County Clerk and Williamson County Treasurer.

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.

2018-2 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:

Williamson County Board.

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.

2018-3 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, 2018, the County acquired and disposed of capital asset items. However, the County's adopted policies for fixed asset additions and dispositions were not adhered to and as a result, several capital asset items were not properly added or removed from the software program currently in use. Also, the County did not take a physical inventory of its capital assets as stated in its capital asset policy. 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:

Williamson County Board.

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.

2018-4 GASB #54 Implementation (Repeat finding.)

Criteria:

Governmental Auditing Standard Board Statement #54.

Condition:

As of November 30, 2018, 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:

Williamson County Board.

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.

2018-5 Budgetary spending controls

Criteria:

County imposed budget limitations.

Condition:

As of November 30, 2018, the County did not appear to maintain effective budgetary controls over expenditures. The County does not appear to have an adequate mechanism to prevent overspending by officeholders in either the line item or overall spending capacity.

Cause:

Inadequate design.

Effect or potential effect:

The County is heavily reliant on its budget planning to achieve and maintain financial stability. The inability to control expenditures could lead to budgetary overspending and declining financial stability.

Recommendation:

We recommend that the County develop and implement control measures that would enforce the County's budgetary restrictions.

Responsible party:

Williamson County Board.

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,



HUDGENS & MEYER, LLC
Certified Public Accountants

BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2018

WILLIAMSON COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
NOVEMBER 30, 2018

	PRIMARY GOVERNMENT	COMPONENT UNIT PUBLIC BUILDING COMMISSION OF WILLIAMSON COUNTY
	GOVERNMENTAL ACTIVITIES	WILLIAMSON COUNTY
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 987,093	\$ 5,965,395
Inventory	751,721	-
Prepaid expenses	-	723
Due from State of Illinois	1,501,799	-
Other receivables	407,165	2,513,429
Due from other funds	-	364
TOTAL CURRENT ASSETS	\$ 3,647,778	\$ 8,479,911
RESTRICTED ASSETS		
Cash and cash equivalents	\$ 24,301,374	\$ -
TOTAL RESTRICTED ASSETS	\$ 24,301,374	\$ -
CAPITAL ASSETS		
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	11,147,820	286,706
Infrastructure	48,745,605	10,011
Furniture & fixtures	809,044	-
Software	1,014,503	-
Bond costs	398,688	227,250
Accumulated depreciation	(68,580,218)	(6,489,583)
Accumulated amortization	-	(57,760)
TOTAL CAPITAL ASSETS	\$ 17,393,986	\$ 10,622,443
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflows - IMRF Regular Pension	\$ 2,672,219	\$ -
Deferred outflows - IMRF SLEP Pension	1,221,203	-
Deferred outflows - IMRF ECO Pension	143,945	-
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 4,037,367	\$ -
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	\$ 49,380,505	\$ 19,102,354
LIABILITIES AND NET POSITION		
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	\$ 521,032	\$ 44,801
Due to others	59,436	-
Due to other funds	158,661	-
General ledger overdrafts	148,589	-
Current portion of long-term debt - bonds payable	590,000	401,996
TOTAL CURRENT LIABILITIES	\$ 1,477,718	\$ 446,797
NONCURRENT LIABILITIES		
Noncurrent portion of long-term debt - bonds payable	\$ 21,845,000	\$ 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	-
TOTAL NONCURRENT LIABILITIES	\$ 26,640,608	\$ 7,943,468
DEFERRED INFLOW OF RESOURCES		
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
TOTAL DEFERRED INFLOW OF RESOURCES	\$ 7,428,483	\$ 2,513,429
TOTAL LIABILITIES & DEFERRED INFLOWS OF RESOURCES	\$ 35,546,809	\$ 10,903,694
NET POSITION		
Invested in capital assets, net of related debt	\$ (5,041,014)	\$ 2,282,443
Restricted for:		
Capital Improvements	254,388	-
Debt Service	2,392,337	-
Specific funds and purposes	20,980,726	-
Inventories	751,721	-
Unrestricted	(5,504,462)	5,916,217
TOTAL NET POSITION	\$ 13,833,696	\$ 8,198,660

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

**WILLIAMSON COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
NOVEMBER 30, 2018**

	PROGRAM REVENUES				NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION		COMPONENT UNIT
	EXPENSES	FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	PUBLIC BUILDING COMMISSION OF WILLIAMSON COUNTY	
PROGRAM ACTIVITIES - PRIMARY GOVERNMENT	EXPENSES						
GOVERNMENTAL ACTIVITIES							
General and administrative	\$ 12,152,821	\$ 6,388,334	\$ 5,991,989	\$ -	\$ 227,502	\$ -	
Public safety	9,058,786	1,900,915	2,215,399	-	(4,942,472)	-	
Judiciary and court related	3,588,470	323,064	8,671	-	(3,256,735)	-	
Transportation	6,737,018	540,059	1,742,898	245,229	(4,208,832)	-	
Public welfare	17,186	1,850	-	-	(15,336)	-	
Interest expense	1,116,279	-	-	-	(1,116,279)	-	
TOTAL GOVERNMENTAL ACTIVITIES	\$ 32,670,560	\$ 9,154,222	\$ 9,958,957	\$ 245,229	\$ (13,312,152)	\$ -	
COMPONENT UNIT							
Public Building Commission of Williamson County	\$ 2,177,695	\$ 2,629,220	\$ -	\$ -	\$ -	\$ 451,525	
TOTAL COMPONENT UNIT	\$ 2,177,695	\$ 2,629,220	\$ -	\$ -	\$ -	\$ 451,525	
GENERAL REVENUES AND TRANSFERS							
Real estate taxes					\$ 12,020,958	\$ -	
Mobile home privilege taxes					421,952	-	
Payments in lieu of taxes					26,557	-	
Interest income					155,937	44,602	
Interest, penalties and costs from real estate & mobile home taxes					188,624	-	
Interfund transfers					49,191	-	
TOTAL GENERAL REVENUES AND INTERFUND TRANSFERS					\$ 12,863,019	\$ 44,602	
CHANGE IN NET POSITION					\$ (449,133)	\$ 496,127	
NET POSITION - BEGINNING OF YEAR					14,282,829	7,702,533	
NET POSITION - END OF YEAR					\$ 13,833,696	\$ 8,198,660	

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, 2018

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 27,061,430

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	11,147,820
Infrastructure	48,745,605
Furniture & fixtures	809,044
Software	1,014,503
Bond Costs	398,688
Accumulated depreciation	(68,580,218)

- Bonds payable as of November 30, 2016 are not reportable in the Governmental Funds Balance Sheet. (22,435,000)

- 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. (6,025,427)

TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION \$ 13,833,696

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, 2018

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (29,811)

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. 262,843

- 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. (1,463,342)

- 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. 974,000

- 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. (192,823)

CHANGE IN NET POSITION - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES \$ (449,133)

**WILLIAMSON COUNTY GOVERNMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2018**

	MAJOR FUNDS										TOTAL GOVERNMENTAL FUNDS	
	GENERAL FUND	MOTOR FUEL TAX	GENERAL FUND RESERVE	EMPLOYEE INSURANCE	SHERIFFS FEES	COUNTY CLERK	INMATE TRUST	IMRF FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS			
ASSETS												
Cash and cash equivalents	\$ 794,989	\$ 2,858,777	\$ 2,987,442	\$ 442,502	\$ 121,175	\$ 140,008	\$ 83,217	\$ -	\$ 17,860,350	\$ 25,288,460		
Inventory	-	393,419	-	-	-	17,226	-	-	341,076	751,721		
Sales tax receivable	696,655	-	-	-	-	-	-	-	-	696,655		
Income tax receivable	119,886	-	-	-	-	-	-	-	-	119,886		
Salary reimbursements receivable	24,509	-	-	-	-	-	-	-	-	24,509		
MFT allotments receivable	-	-	-	-	-	-	-	-	430,531	430,531		
Other receivables	230,218	-	-	-	-	-	-	-	410,165	640,383		
Due from other funds	374,773	-	-	-	-	-	-	-	50,749	425,522		
TOTAL ASSETS	\$ 2,241,030	\$ 3,252,196	\$ 2,987,442	\$ 442,502	\$ 121,175	\$ 157,234	\$ 83,217	\$ -	\$ 19,092,871	\$ 28,377,667		
LIABILITIES AND FUND BALANCE												
LIABILITIES												
Accounts payable	\$ 11,806	\$ 5,050	\$ -	\$ 274,232	\$ -	\$ -	\$ -	\$ -	\$ 371,204	\$ 662,292		
Due to other funds	-	-	-	-	121,175	140,008	-	-	-	261,183		
Due to others	-	-	-	-	-	-	59,436	181,737	3,000	244,173		
General ledger over/short	-	-	-	-	-	-	-	98,129	49,460	148,589		
TOTAL LIABILITIES	\$ 11,806	\$ 5,050	\$ -	\$ 274,232	\$ 121,175	\$ 140,008	\$ 59,436	\$ 280,866	\$ 423,664	\$ 1,316,237		
FUND BALANCE												
Nonspendable:												
Inventories	\$ -	\$ 393,419	\$ -	\$ -	\$ -	\$ 17,226	\$ -	\$ -	\$ 341,076	\$ 751,721		
Long-term loan receivable	-	-	-	-	-	-	-	-	341,657	341,657		
Restricted:												
Statutory purposes	-	2,853,727	-	168,270	-	-	23,781	(280,866)	10,847,482	13,612,394		
Grant agreement	-	-	-	-	-	-	-	-	479,956	479,956		
Revolving loan agreement	-	-	-	-	-	-	-	-	17,324	17,324		
Donor request	-	-	-	-	-	-	-	-	250,638	250,638		
Debt service	-	-	-	-	-	-	-	-	2,392,337	2,392,337		
Assigned:												
Public safety enhancements	-	-	-	-	-	-	-	-	12,829	12,829		
Capital improvements	-	-	-	-	-	-	-	-	254,388	254,388		
Other purposes	-	-	2,987,442	-	-	-	-	-	3,278,486	6,265,928		
Unassigned	2,229,224	3,247,146	2,987,442	168,270	-	17,226	23,781	(280,866)	18,669,207	2,682,258		
TOTAL FUND BALANCE	\$ 2,229,224	\$ 3,247,146	\$ 2,987,442	\$ 168,270	\$ -	\$ 17,226	\$ 23,781	\$ (280,866)	\$ 18,669,207	\$ 27,061,430		
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,241,030	\$ 3,252,196	\$ 2,987,442	\$ 442,502	\$ 121,175	\$ 157,234	\$ 83,217	\$ -	\$ 19,092,871	\$ 28,377,667		

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

**WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
NOVEMBER 30, 2018**

	MAJOR FUNDS										TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	MOTOR FUEL TAX	GENERAL FUND RESERVE	EMPLOYEE INSURANCE	SHERIFFS FEES	COUNTY CLERK	INMATE TRUST	INMRF FUND				
REVENUES												
General property tax	\$ 5,775,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 769,204	\$ -	\$ 5,507,875	\$ -	\$ 12,052,709
Mobile home privilege tax	15,452	-	-	-	-	-	-	2,801	-	3,699	-	21,952
Payment in lieu of tax	19,301	-	-	-	-	-	-	2,263	-	4,792	-	26,356
Personal property replacement tax	413,086	-	-	-	-	-	-	-	-	5,796	-	418,882
Sales tax	2,915,630	-	-	-	-	-	-	-	-	-	-	2,915,630
Use tax	672,620	-	-	-	-	-	-	-	-	-	-	672,620
Income tax	1,349,612	-	-	-	-	-	-	-	-	-	-	1,349,612
Salary reimbursements	467,524	-	-	-	-	-	-	-	-	-	-	467,524
Motor fuel tax allotments	-	1,082,937	-	-	-	-	-	-	-	3,084,047	-	4,166,984
Fees for services	1,680,278	-	-	-	662,306	697,404	-	-	-	847,831	-	3,887,819
Interest, penalties and costs	188,624	-	-	-	-	-	-	-	-	-	-	188,624
Interest income	45,067	19,485	-	4,325	-	362	-	-	-	571,393	-	640,632
Reimbursement of expenditures	45,187	78,172	-	1,207,158	-	-	-	233,388	-	1,979,594	-	3,310,111
Miscellaneous receipts	93,657	80	-	-	-	-	901,775	-	-	1,060,042	-	2,288,942
Department of Transportation	-	-	-	-	-	-	-	-	-	70,064	-	70,064
Federal financial assistance	44,763	-	-	-	-	-	-	-	-	245,229	-	289,992
Slate financial assistance	11,475	-	-	-	-	-	-	-	-	76,513	-	87,988
TOTAL REVENUES	\$ 13,743,378	\$ 1,180,674	\$ -	\$ 1,211,483	\$ 662,306	\$ 697,766	\$ 901,775	\$ 1,007,656	\$ -	\$ 14,070,273	\$ -	\$ 33,473,311
EXPENDITURES												
General and administrative	\$ 2,834,916	\$ -	\$ 458,367	\$ 3,487,388	\$ 631,428	\$ 161,286	\$ 867,067	\$ 1,474,436	\$ -	\$ 3,683,564	\$ -	\$ 13,598,452
Public safety	5,733,599	-	-	-	-	-	-	-	-	456,512	-	6,190,111
Judiciary and court related	3,324,222	-	-	-	-	-	-	-	-	267,077	-	3,591,299
Transportation	-	804,177	-	-	-	-	-	-	-	7,380,769	-	8,184,946
Public welfare	6,029	-	-	-	-	-	-	-	-	282,198	-	288,227
Bond principal and interest payments	-	-	-	-	-	-	-	-	-	2,090,279	-	2,090,279
Capital outlay	-	804,177	-	-	-	-	-	-	-	257,781	-	257,781
TOTAL EXPENDITURES	\$ 11,898,766	\$ 804,177	\$ 458,367	\$ 3,487,388	\$ 631,428	\$ 161,286	\$ 867,067	\$ 1,474,436	\$ -	\$ 14,418,180	\$ -	\$ 34,301,095
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,844,612	\$ 376,497	\$ (458,367)	\$ (2,275,905)	\$ 30,878	\$ 536,480	\$ 34,708	\$ (466,780)	\$ -	\$ (347,907)	\$ -	\$ (725,784)
OTHER FINANCING SOURCES (USES)												
Operating transfers in	\$ 1,889,231	\$ -	\$ 458,367	\$ 2,150,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 1,800,524	\$ -	\$ 6,348,122
Operating transfers out	(4,458,890)	-	-	-	(14,224)	(460,744)	-	-	-	(718,291)	-	(5,652,149)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,569,659)	\$ -	\$ 458,367	\$ 2,150,000	\$ (14,224)	\$ (460,744)	\$ -	\$ 50,000	\$ -	\$ 1,082,233	\$ -	\$ 695,973
CHANGE IN FUND BALANCE	\$ (725,047)	\$ 376,497	\$ -	\$ (125,905)	\$ 16,654	\$ 75,736	\$ 34,708	\$ (416,780)	\$ -	\$ 734,326	\$ -	\$ (29,811)
FUND BALANCE, BEGINNING OF YEAR	2,954,271	2,870,649	2,987,442	294,175	(16,654.00)	(58,510)	(10,927)	135,914	-	17,934,881	-	27,091,241
FUND BALANCE, END OF YEAR	\$ 2,229,224	\$ 3,247,146	\$ 2,987,442	\$ 168,270	\$ -	\$ 17,226	\$ 23,781	\$ (280,866)	\$ -	\$ 18,669,207	\$ -	\$ 27,061,430

WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
NOVEMBER 30, 2018

ASSETS

Cash and cash equivalents	\$ 3,286,739
Other receivables	82,450,347
Other Assets	691,823
<u>TOTAL ASSETS</u>	<u>\$ 86,428,909</u>

LIABILITIES AND NET POSITION

LIABILITIES

Tax available for distribution	\$ 113,749
Overpayments	451,990
Due to other funds	164,340
Agency funds due others	1,799,377
Deferred charges	82,416,091
<u>TOTAL LIABILITIES</u>	<u>\$ 84,945,547</u>

NET POSITION

Restricted for trust purposes	\$ 1,483,362
<u>TOTAL NET POSITION</u>	<u>\$ 1,483,362</u>

<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 86,428,909</u>
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WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
NOVEMBER 30, 2018

<u>ADDITIONS</u>	
General property tax	\$ 3,605,408
Mobile home privilege tax	9,395
Payment in lieu of tax	12,572
Fees for services	1,366,743
Interest income	10,822
Occupancy tax	373,440
Tax redemptions	2,797
Miscellaneous receipts	10,171
<u>TOTAL ADDITIONS</u>	<u>\$ 5,391,348</u>
<u>DEDUCTIONS</u>	
General and administrative	\$ 3,092,540
Judiciary and court related	130,355
Public work	75,350
Public health	759,669
Public welfare	321,753
Public safety	609,193
<u>TOTAL DEDUCTIONS</u>	<u>\$ 4,988,860</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ 402,488</u>
<u>OTHER FINANCING SOURCES (USES)</u>	
Operating transfers in	\$ -
Operating transfers out	(695,973)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (695,973)</u>
<u>CHANGE IN NET POSITION AFTER TRANSFERS</u>	<u>\$ (293,485)</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>1,776,847</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ 1,483,362</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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, 2018.

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, 2018

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	5,211,231	5,211,231
Category #3-Uninsured and uncollateralized	<u>-</u>	<u>-</u>
<u>Total</u>	<u>\$5,965,345</u>	<u>\$5,965,345</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, 2018

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>2017</u>	<u>Additions</u>	<u>Dispositions</u>	<u>November 30,</u> <u>2018</u>
<i>Capital assets not being depreciated:</i>				
Land	\$ 428,295	\$ -	\$ -	\$ 428,295
Construction in Progress	940,145	-	-	940,145
<i>Capital assets being depreciated:</i>				
Buildings	12,346,154	-	581,395	11,764,759
Building Improvements	2,929,138	583,482	-	3,512,620
Sidewalks and Infrastructure	10,011	-	-	10,011
Systems and Equipment	288,792	-	2,086	286,706
Bond Issue Costs	227,250	-	-	227,250
<u>Total Assets</u>	<u>\$ 17,169,785</u>	<u>\$ 583,482</u>	<u>\$ 583,481</u>	<u>\$ 17,169,786</u>
Less accumulated depreciation	\$ (6,568,297)	\$ (402,345)	\$ 481,059	(6,489,583)
Less accumulated amortization	(45,450)	(12,310)	-	(57,760)
<u>Governmental activities capital assets, net:</u>	<u>\$ 10,556,038</u>	<u>\$ 168,827</u>	<u>\$ 1,064,540</u>	<u>\$ 10,622,443</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, 2018

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
2019	\$ 405,000	\$ 320,197	\$ 725,197
2020	415,000	311,490	726,490
2021	425,000	301,115	726,115
2022	435,000	289,215	724,215
2023	450,000	275,512	725,512
2024-2028	2,490,000	1,130,091	3,620,091
2029-2033	3,720,000	618,439	4,338,439
<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
2019	\$ 405,000	\$ 328,837	\$ 733,837
2020	415,000	321,623	736,623
2021	425,000	312,394	737,394
2022	435,000	289,215	724,215
2023	450,000	275,512	725,512
2024-2028	2,490,000	1,130,091	3,620,091
2029-2033	3,720,000	618,439	4,338,439
<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, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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, 2018.
- **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, 2018

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, 2018, 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, 2018

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, 2018

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, 2018

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 2017 payable 2018 real estate tax installments and \$471,347 for 2018 payable 2018 payments in lieu of tax as receivables and deferred charges for taxes and payments assessed as of January 1, 2018 that will not be received until after November 30, 2018. 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, 2018 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, 2018

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, 2018, the County did not have any investments.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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	\$ 341,076
Rock	<u>393,419</u>
<u>Total Highway Department</u>	<u>\$ 734,495</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>\$ 751,721</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, 2018

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 2017 payable 2018 property taxes was due on or before July 20, 2018, and the second installment was due on or before September 7, 2018. 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, 2018 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, 2018

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, 2018

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 27, 2019 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, 2018

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, 2018, the carrying amount of the County’s cash deposits with local financial institutions was \$28,426,616. The bank balance of these cash deposits was \$31,409,338. 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	25,337,576	28,401,283
Category #3 - Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 28,426,616</u>	<u>\$ 31,409,338</u>

Custodial Credit Risk—Deposits- Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. As of November 30, 2018, 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	\$ 987,092	\$ (148,589)	\$ 24,301,374	\$ 25,139,877
<u>Total</u>	<u>\$ 987,092</u>	<u>\$ (148,589)</u>	<u>\$ 24,301,374</u>	<u>\$ 25,139,877</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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	\$ 987,092	\$ -	\$ 987,092
Restricted cash	24,301,374	3,286,739	27,588,113
General ledger overdrafts	(148,589)	-	(148,589)
Total	\$ 25,139,877	\$ 3,286,739	\$ 28,426,616

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, 2018 was as follows:

<u>Governmental Activities:</u>	November 30, 2017	Additions	Disposals	November 30, 2018
<i>Capital assets not being depreciated</i>				
Land	831,066	\$ -	\$ -	\$ 831,066
Total capital assets not being depreciated	\$ 831,066	\$ -	\$ -	\$ 831,066
<i>Capital assets being depreciated</i>				
Buildings	22,661,457	\$ -	\$ -	\$ 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	2,498,631	262,843	(214,000)	2,547,474
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, 2018

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>Total capital assets being depreciated</i>	<u>\$ 85,094,295</u>	<u>\$ 262,843</u>	<u>\$ (214,000)</u>	<u>\$ 85,143,138</u>

Less accumulated depreciation for

Buildings	\$ 6,779,923	\$ 1,121,782	\$ -	\$ 7,901,705
Improvements	215,848	15,500	-	231,348
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	8,545,442	62,646	-	8,608,088
Equipment - General	2,079,088	117,097	(182,935)	2,013,250
Equipment - Highway	2,800,344	41,715	(15,422)	2,826,637
Equipment - Voting	647,439	-	-	647,439
Equipment - Other	165,464	23,118	-	188,582
Equipment - Office	1,138,720	965	(1,719)	1,137,966
Automobiles	3,493,216	46,290	-	3,539,506
Furniture & Fixtures	732,418	1,895	(11,917)	722,396
Bond Costs	186,054	26,579	-	212,633
Software	994,252	5,755	(355)	999,652
<i>Total accumulated depreciation</i>	<u>\$ 67,329,224</u>	<u>\$ 1,463,342</u>	<u>\$ (212,348)</u>	<u>\$ 68,580,218</u>

<i>Total capital assets being depreciated, net</i>	<u>\$ 17,765,071</u>	<u>\$ (1,200,499)</u>	<u>\$ (1,652)</u>	<u>\$ 16,562,920</u>
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<i>Governmental activities capital assets, net</i>	<u>\$ 18,596,137</u>	<u>\$ (1,200,499)</u>	<u>\$ (1,652)</u>	<u>\$ 17,393,986</u>
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<u>Expense Category</u>	<u>Amount</u>
General and Administrative	\$ 119,459
Public Safety	1,235,815
Transportation	108,068
Total Depreciation Expense	<u>\$ 1,463,342</u>

<u>Summary of Asset Additions</u>	<u>Amount</u>
Assets acquired by cash	\$ 262,843
Total Asset Additions	<u>\$ 262,843</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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, 2018, 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, 2018, 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, 2018, 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, 2018, 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, 2018, 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, 2018, 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, 2018, 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, 2018, 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, 2018 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, 2018

NOTE 5: INTERFUND RECEIVABLES AND PAYABLES (CONCLUDED)

The interfund balances above were fines and fees received in the month of November 30, 2018 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	-	164,340
Circuit Clerk Op-Add on Fund	841	-
Computer and Photo Fund	3,212	-
County Clerk Fees	-	140,008
County Drug Forfeiture	236	-
Courthouse Security	10,848	-
Document Storage Fund	5,063	-
Foreclosure Mediation	1,150	-
General Fund	374,773	-
Geographic Information Systems Fund	2,398	-
Law Library	744	-
Liability Insurance Fund	2,885	-
Married Family Domestic Violence Fund	185	-
Sheriff's Fees Fund	-	121,175
Sheriff's Medical Fund	363	-
States Attorney Automation	254	-
Vital Records Fund	2,027	-
Total	\$ 425,523	\$ 425,523

Total Interfund Receivables Presented in the Fund Financial Statements	<u>\$ 425,523</u>
<u>Total Interfund Receivables</u>	<u>\$ 425,523</u>
Total Interfund Payables Presented in the Fund Financial Statements	\$ 261,183
Total Interfund Payables Presented in the Fiduciary Financial Statements	<u>164,340</u>
<u>Total Interfund Payables</u>	<u>\$ 425,523</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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, 2018 was \$29,631,189 and \$7,196,189, 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.

A. Summary of Debt Transactions

The long-term debt as of November 30, 2018 follows:

	November 30, 2017	Additions	Reductions	November 30, 2018	Principal Amounts Due in one year
<u>Governmental Activities</u>					
Jail Bonds (2010A)	\$ 5,920,000	-	-	\$ 5,920,000	-
Jail Bonds (2010B)	17,090,000	-	(575,000)	16,515,000	590,000
Self-Insurance Bonds (2011)	315,000	-	(315,000)	-	-
Self-Insurance Bonds (2011A)	84,000	-	(84,000)	-	-
Compensated Absences	2,161,293	-	-	2,161,293	Undeterminable
<u>Total Governmental Activities</u>	<u>\$ 25,570,293</u>	<u>\$ -</u>	<u>\$ (974,000)</u>	<u>\$ 24,596,293</u>	<u>\$ 590,000</u>

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, 2018

NOTE 6: LONG-TERM DEBT (CONTINUED)

B. Future Debt Service Requirements

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
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	-	389,445	(175,250)	214,195
2024-2028	-	1,947,225	(876,251)	1,070,974
2029-2033	-	1,947,225	(876,251)	1,070,974
2034-2038	-	1,947,225	(876,251)	1,070,974
2039-2040	5,920,000	815,337	(366,902)	6,368,435
<u>Total</u>	<u>\$ 5,920,000</u>	<u>\$ 8,604,237</u>	<u>\$ (3,871,905)</u>	<u>\$ 10,652,332</u>

General Obligation Jail Bonds (2010B) BABS Bonds

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

Original Principal: \$19,340,000.

Maturity Date: December 1, 2037

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
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
2023	670,000	842,758	(294,965)	1,217,793
2024-2028	2,940,000	4,017,296	(1,406,054)	5,551,242
2029-2033	4,375,000	2,912,733	(1,019,457)	6,268,276
2034-2038	6,050,000	1,445,833	(506,042)	6,989,791
<u>Total</u>	<u>\$ 16,515,000</u>	<u>\$ 12,911,859</u>	<u>\$ (4,519,151)</u>	<u>\$ 24,907,708</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 6: LONG-TERM DEBT (CONCLUDED)

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

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
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
2023	670,000	1,232,203	(470,215)	1,431,988
2024-2028	2,940,000	5,964,521	(2,282,305)	6,622,216
2029-2033	4,375,000	4,859,958	(1,895,708)	7,339,250
2034-2038	6,050,000	3,393,058	(1,382,293)	8,060,765
2039-2040	5,920,000	815,337	(366,902)	6,368,435
<u>Total</u>	<u>\$ 22,435,000</u>	<u>\$ 21,516,096</u>	<u>\$ (8,391,056)</u>	<u>\$ 35,560,040</u>

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, 2018, the County recognized \$1,116,279 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, 2018, a lease extension had been approved. It is expected the County's minimum future lease payments will be at least \$2,000,000 annually. The County Board currently levies a tax sufficient to pay this annual lease payment.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement Fund (Defined Benefit Pension Plan)

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

Plan Description

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

Funding Policy

As set by statute, the employees participating in Regular IMRF are required to contribute 4.5% of their annual covered salary. SLEP and ECO members are required to contribute 7.5% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 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 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.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

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>
<u>Regular</u>					
12/31/2017	\$	1,212,727	100%	\$	0
12/31/2016	\$	1,132,993	100%	\$	0
12/31/2015	\$	1,217,692	100%	\$	0
<u>SLEP</u>					
12/31/2017	\$	366,051	100%	\$	0
12/31/2016	\$	371,460	100%	\$	0
12/31/2015	\$	341,699	100%	\$	0
<u>ECO</u>					
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, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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	11/30/17

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%
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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 (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 Measurem	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, 2018

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, 2018

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, 2018

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, 2018

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	(2,160,429)
7. Net change in total pension liability	<u>\$ 1,609,856</u>
8. Total pension liability - beginning	51,829,822
9. Total pension liability - ending	<u>\$ 53,439,678</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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	\$ 6,672,888
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 6.50%	Rate Assumption 7.50%	1% Increase 8.50%
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, 2018

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*		<u>(4,242)</u>
5. Net Value	\$	<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, 2018

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	11/30/17

Membership

Number of:

- Retirees and Beneficiaries	29
- Inactive, Non-Retired Members	14
- Active Members	24
- Total	<u>67</u>

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	<u>16,388,784</u>
Net Pension Liability/(Asset)	<u>\$ 841,082</u>

Plan Fiduciary Net Position as a Percentage of Total Pension	95.12%
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Net Pension Liability as a Percentage of Covered Valuation Payroll	54.66%
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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 (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, 2018

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	\$ 1,221,203	\$ 1,727,616

(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)	\$ (200,116)

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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, 2018

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	\$ 624,104	\$ 644,853	\$ (20,749)

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	\$ 624,104	\$ 644,853	\$ (20,749)

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	\$ 1,221,203	\$ 1,727,616	\$ (506,413)

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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	(720,360)
7. Net change in total pension liability	<u>\$ 1,226,573</u>
8. Total pension liability - beginning	16,003,393
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)	492,351
6. Net change in plan fiduciary net position	<u>\$ 2,964,168</u>
7. Plan fiduciary net position - beginning	13,424,616
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, 2018

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)	<u>\$ 3,183,546</u>	<u>\$ 841,082</u>	<u>\$ (1,078,402)</u>

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*	<u>(1,345)</u>
5. Net Value	<u><u>\$ 16,388,784</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, 2018

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	11/30/17

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, 2018

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	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	143,945	485,788
Total	\$ 143,945	\$ 485,788

(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)	\$ 71,421

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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, 2018

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, 2018

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, 2018

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	Rate Assumption	1% Increase
	6.50%	7.50%	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*	(265)
5. Net Value	<u>\$ 3,228,458</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, 2018

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, 2018, Williamson County Government expended less than \$500,000 of federal awards. Therefore, no single audit for the fiscal year ended November 30, 2018 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, 2018, 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, 2018, 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, 2018

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, 2018, 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, 2018 totaled \$233,074.

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, 2018 totaled \$1,088,822.

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 2018, 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, 2018

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, 2018

NOTE 13: INTERFUND TRANSFERS (CONTINUED)

Combined Interfund Transfers - Fund Financial Statements and Agency Funds:

Total Transfers In Presented in the Fund Financial Statements	\$ 6,348,122
Transfers In - Agency Funds	<u>-</u>
<u>Total Transfers In</u>	<u>\$ 6,348,122</u>
Total Transfers Out Presented in the Fund Financial Statements	\$ 5,652,149
Transfers Out - Agency Funds	<u>695,973</u>
<u>Total Transfers Out</u>	<u>\$ 6,348,122</u>

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

<u>Fund Name</u>	<u>Transfer From</u>	<u>Transfer To</u>
<u>Governmental Activities</u>		
Assessor's Mapping	\$ 5,500	\$ -
Capital Improvement Trust	-	10,524
Compensated Absences Fund	338,728	-
Circuit Clerk Fees	683,146	-
County Clerk Fees	460,744	-
County Clerk GIS	6,555	-
County Clerk RHSP	2,900	-
Cremation Trust	10,000	-
Early Retiree Incentive	-	90,000
Employees' Insurance Fund	-	2,150,000
Federal Aid Matching	-	-
General Fund	4,458,891	1,889,231
General Fund Reserve Trust Fund	-	458,367
Illinois Municipal Retirement Fund	-	50,000
Indemnity Fund	17,500	-
Jail Debt Service Fund	-	1,600,000
Recycling Fund	5,108	-
Retiree Health Insurance Fund	-	100,000
Self-Insurance Bond Fund	300,000	-
Sheriff's Fees Fund	14,224	-
Sheriff's Medical	22,000	-
States Attorney	12,826	-
Treasurer's Automation	10,000	-
Total	<u>\$ 6,348,122</u>	<u>\$ 6,348,122</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2018

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, 2018

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, 2018, the Plan held \$608,490 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, 2018, the County contributed \$100,000 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, 2018 were \$102,932.

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, 2018

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, 2018

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, 2018

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, 2018, 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, 2018

NOTE 19: NEW ACCOUNTING PRONOUNCEMENT

GASB #68:

The Government-wide Statement of Net Position has have been adjusted to properly record the effects of the application of GASB #68.

REQUIRED SUPPLEMENTARY INFORMATION

WILLIAMSON COUNTY GOVERNMENT
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2018

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<u>Regular</u>						
12/31/2017	\$ 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%.

<u>SLEP</u>						
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%.

<u>ECO</u>						
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, 2018

	NOVEMBER 30, 2018 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
Receipts:			
<u>State of Illinois Tax Revenue and Salary Reimbursements</u>			
44101-001 Sales tax	\$ 2,854,225	\$ 2,802,308	\$ (51,917)
44102-001 Income tax	1,890,000	1,349,612	(540,388)
44122-001 Personal property replacement tax	397,800	413,086	15,286
44155-001 Use tax	525,900	672,620	146,720
44113-001 Video gaming tax	87,000	-	(87,000)
44103-001 States Attorney's salary reimbursement	148,677	150,203	1,526
44141-001 Supervisor of Assessment's salary reimbursement	39,339	38,840	(499)
44166-001 Public Defender's salary reimbursement	99,895	91,573	(8,322)
<u>U.S. Government Reimbursements</u>			
44145-001 Emergency management reimbursement	25,000	44,763	19,763
<u>County Fees, Interest, and Property Tax Receipts</u>			
44179-001 County general corporate tax levy	5,758,700	5,775,628	16,928
44119-001 Mobile home taxes	20,000	15,452	(4,548)
44105-001 Payments in lieu of tax	20,000	19,301	(699)
44108-001 Interest, penalties and costs - real estate & mobile home:	170,000	188,624	18,624
44112-001 Interest income - Certificates of Deposit	3,000	-	(3,000)
44109-001 Interest income - General Fund #702-175-5	12,300	40,157	27,857
44146-001 Interest income - Payroll account #801-110-6	715	2,196	1,481
44111-001 Interest income - Money market #170-287-0	-	-	-
44133-001 County Clerk - fees	505,800	460,744	(45,056)
44132-001 Sheriff - fees	76,200	14,224	(61,976)
44202-001 Sheriff - Deputy OT Reimb. - Roadside Safety Checks	-	-	-
44203-001 Sheriff - Inmate Medical Reimbursement	-	-	-
44204-001 Sheriff - Inmate Overtime/Transport Reimbursement	-	-	-
44131-001 Sheriff - Housing of inmates - Daily Fee	950,000	836,041	(113,959)
44180-001 Sheriff - civil service fees	55,000	57,208	2,208
44129-001 Sheriff - telephone fees	18,000	-	(18,000)
44138-001 Sheriff - inmate booking fees	45,000	33,656	(11,344)
44134-001 Circuit Clerk - clerk fees	763,000	683,146	(79,854)
44161-001 Circuit Clerk - drug fines	500	-	(500)
44136-001 Circuit Clerk - criminal fees	126,000	122,513	(3,487)
44137-001 Circuit Clerk - traffic fines and fees	388,000	300,122	(87,878)
44139-001 Circuit Clerk - weight fines	99,000	106,719	7,719
44151-001 Treasurer's Tourism administration fees	7,700	7,291	(409)
44135-001 States Attorney - fees	29,000	12,826	(16,174)
44168-001 Public Defender - fees	7,300	6,447	(853)
44178-001 Economic development - administration fees	30,000	29,945	(55)
44124-001 Animal control fees - municipalities & registration fees	100,000	116,975	16,975
44130-001 Liquor license fees	30,100	32,505	2,405
44126-001 Miscellaneous income	25,000	69,625	44,625
44186-001 Rent income	-	5,472	5,472
44127-001 Postage reimbursements	10	-	(10)
44182-001 Cable franchise fees	1,250	1,033	(217)
44183-001 Real estate tax CD sales	3,000	3,000	-
44184-001 Rental housing support fees	4,400	4,725	325
44185-001 Real estate tax overpayments	65,000	114,352	49,352
44115-001 Recycling/Scrap sales	600	349	(251)
44125-001 Xerox copy fees	10	-	(10)
44205-001 Circuit Clerk Interest income	2,400	2,715	315
44206-001 Raffle & Poker Run Fee	90	-	(90)

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, 2018

		NOVEMBER 30, 2018		VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
		BUDGET	ACTUAL	
44207-001	Whiteash Sales Tax	40	-	(40)
44190-001	Insurance reimbursement for Workmen's compensation	100	-	(100)
44191-001	State of Illinois reimbursement for election judges salary	100	-	(100)
44159-001	1st Judicial Circuit-Lead County Treasurer's services	20,000	20,000	-
44169-001	Williamson County 911 dispatch grant(s)	-	9,000	9,000
44197-001	Reimbursement - Assessor's Mapping	2,200	1,644	(556)
44144-001	Transfer in - IMRF Fund	14,000	14,000	-
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
44158-001	Transfer in - Non-Resident/Indemnity Fund	17,500	17,500	-
44175-001	Transfer in - Liability Insurance Fund	10,000	10,000	-
44176-001	Transfer in - Workmen's Compensation Fund	1,000	5,463	4,463
44192-001	Transfer in - Self-insurance Bond & Risk Management	-	-	-
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	-	(10,000)
44149-001	Salary reimbursements from grant agreements	93,900	58,818	(35,082)
44116-001	Transfer in - Cremation Trust Fund for morgue expenses	10,000	10,000	-
44117-001	Transfer in - Sheriff's Medical Fund	22,000	22,000	-
44209-001	Transfer in - Assessor's Mapping for GIS Stipends	5,500	5,500	-
44210-001	Transfer in - County Clerk GIS Fund	20,000	6,555	(13,445)
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	-
44213-001	Transfer in - Compensated Absences Fund	349,814	338,728	(11,086)
44214-001	Transfer in - Self-Insurance Bond Fund	300,000	300,000	-
44215-001	Transfer in - Recycling Fund	5,100	5,108	8
		\$ 16,300,565	\$ 15,471,212	\$ (829,353)
Disbursements:				
All Departments		\$ 16,300,565	\$ 16,157,496	\$ 87,566
		\$ 16,300,565	\$ 16,157,496	\$ 87,566
Excess (Deficit) of Receipts over Disbursements				
		\$ -	\$ (686,284)	\$ (741,787)
Cash and Investments - Beginning - Actual and Forecasted				
		500,000	500,000	
Cash and Investments - Ending - Forecasted				
		\$ 500,000	\$ (186,284)	\$
County Clerk:				
<u>Recording and Vital Records</u>				
<u>Services</u>				
50101-001	County Clerk's salary	\$ 81,302	\$ 84,429	\$ (7,794)
50102-001	Regular employees' salaries	306,046	304,232	(24,213)
50105-001	Human Resources Officer	47,611	48,776	(3,166)
50103-001	Recording and vital records extra hire & overtime	-	-	7,000
50113-001	Chief County Clerk's stipend	4,500	4,668	(168)
50117-001	Chief County Recorder's stipend	2,500	2,589	(89)
50118-001	Chief Tax Extension Deputy's stipend	2,500	1,726	774
		\$ 444,459	\$ 446,420	\$ (27,656)
<u>Materials</u>				
50104-001	Stationery and office expenses	\$ 19,000	\$ 14,208	\$ 5,792
50111-001	Computer supplies	4,000	2,933	2,067
50112-001	Travel and conference expenses	4,500	4,149	(149)
50126-001	Office holder & employee bond premiums	3,000	3,163	337
50114-001	Postage expense	18,000	17,960	40

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, 2018

		NOVEMBER 30, 2018			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
		BUDGET	ACTUAL		
50122-001	Postage machine lease expense	1,944	1,764	(67)	
50120-001	Assessor's and Collector's paper	6,000	5,329	671	
		<u>\$ 56,444</u>	<u>\$ 49,506</u>	<u>\$ 8,691</u>	
<u>Elections</u>					
<u>Services</u>					
50107-001	Election judges' salaries and other expenses	\$ 126,000	\$ 106,619	\$ (6,619)	
50109-001	Polling places' rent and cleaning	6,000	5,480	520	
50110-001	Registration of voters	4,000	1,385	2,615	
50124-001	Election publication expense	15,000	10,105	9,895	
50125-001	Computer maintenance agreements	53,000	58,063	(624)	
		<u>\$ 204,000</u>	<u>\$ 181,652</u>	<u>\$ 5,787</u>	
<u>Materials</u>					
50108-001	Ballots and supplies	\$ 90,000	\$ 90,864	\$ (10,864)	
		<u>\$ 90,000</u>	<u>\$ 90,864</u>	<u>\$ (10,864)</u>	
Total County Clerk		<u>\$ 794,903</u>	<u>\$ 768,442</u>	<u>\$ (24,042)</u>	
County Treasurer:					
<u>Regular Services</u>					
<u>Services</u>					
50201-001	Treasurer's salary	\$ 81,302	\$ 84,429	\$ (3,127)	
50202-001	Deputies' salaries	98,550	103,171	(4,621)	
50211-001	Treasurer's Office Stipends	10,000	10,395	(395)	
50207-001	1st Judicial Circuit expenses	9,000	6,960	2,040	
		<u>\$ 198,852</u>	<u>\$ 204,955</u>	<u>\$ (6,103)</u>	
<u>Materials</u>					
50203-001	Office expenses	\$ 1,900	\$ 2,211	\$ (311)	
50210-001	Office holder & employee bond premiums	1,800	1,844	(44)	
50204-001	Treasurer's travel expenses	2,200	1,928	272	
50206-001	Computer services and forms	8,000	7,677	323	
50209-001	Treasurer's cellular telephone expenses	500	464	36	
		<u>\$ 14,400</u>	<u>\$ 14,124</u>	<u>\$ 276</u>	
<u>Tax Collector</u>					
<u>Services</u>					
50301-001	Deputies' salaries	\$ 52,600	\$ 54,563	\$ (1,963)	
50304-001	Postage expense	15,000	13,493	1,507	
50306-001	Real estate tax collection expenses	21,000	20,507	493	
		<u>\$ 88,600</u>	<u>\$ 88,563</u>	<u>\$ 37</u>	
<u>Materials</u>					
50303-001	Office expenses	\$ 2,200	\$ 2,008	\$ 192	
NEW	Software maintenance	4,476	-	4,476	
50305-001	Publication expenses	2,400	2,289	111	
		<u>\$ 9,076</u>	<u>\$ 4,297</u>	<u>\$ 4,779</u>	
Total County Treasurer		<u>\$ 310,928</u>	<u>\$ 311,939</u>	<u>\$ (1,011)</u>	
County Sheriff:					
<u>Services - Deputies and Dispatchers</u>					
50401-001	Sheriff's salary	\$ 81,302	\$ 84,429	\$ (3,127)	
50402-001	Supervisor of Safety's salary	3,000	3,116	(116)	
50452-001	Payroll secretary's stipend	3,500	3,629	(129)	
50451-001	Computer officer's stipend	2,000	2,035	(35)	
50453-001	Civil process clerk's stipend	3,000	2,892	108	
50446-001	Civil process server's salary	26,936	25,778	1,158	
50403-001	Deputies' salaries	1,410,000	1,365,147	44,853	
50404-001	Deputies' regular overtime	42,000	65,767	(23,767)	

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, 2018

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		NOVEMBER 30, 2018 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
50465-001	Deputy Overtime - Traffic Safety Grants	28,000	-	28,000
50408-001	Deputies' meth-related overtime	5,000	2,095	2,905
50419-001	Deputies' incentive pay	11,500	10,221	1,279
50421-001	Deputies' rank pay	25,150	22,548	2,602
50429-001	Twenty - year Deputies' stipends	3,600	4,800	(1,200)
50424-001	Deputies' holidays	30,000	20,474	9,526
50434-001	Deputies' holiday overtime	42,000	42,136	(136)
50405-001	Dispatchers' salaries - full-time	240,000	334,854	(94,854)
NEW	Dispatchers' part-time salaries and regular overtime	15,600	11,738	3,862
50435-001	Dispatcher's overtime	5,000		
50431-001	Dispatchers' incentive pay	1,600	1,642	(42)
50425-001	Dispatchers' holidays	4,800	6,007	(1,207)
50422-001	Dispatchers' holiday overtime	16,500	6,776	9,724
50466-001	Dispatchers' clothing expense	6,800	-	6,800
50406-001	Secretaries' salaries	132,261	137,192	(4,931)
50436-001	Clerk's salary	31,377	32,074	(697)
50439-001	Admin building security	41,312	36,924	4,388
50468-001	Courtroom Security Staff	120,802	50,354	70,448
		\$ 2,333,040	\$ 2,272,628	\$ 55,412

Services - Corrections

50407-001	Correctional officers' salaries	\$ 1,900,000	\$ 1,855,834	\$ 44,166
50437-001	Correctional officers' regular overtime	50,000	223,191	(173,191)
50467-001	Corrections Billable Overtime	-	-	-
50430-001	Correctional officers' rank pay	8,000	4,723	3,277
50427-001	Correctional officers' holidays	10,500	11,638	(1,138)
50438-001	Correctional officers' holiday overtime	32,000	49,870	(17,870)
		\$ 2,000,500	\$ 2,145,256	\$ (144,756)

Sheriff's Department Continued:

Materials - Deputies and Dispatchers

50454-001	Gasoline expense	\$ 80,000	\$ 81,375	\$ (1,375)
50409-001	Auto repairs and maintenance	45,000	53,018	(8,018)
50410-001	Sheriff out-of-county travel	1,500	1,270	230
50411-001	Deputy out-of-county travel	10,000	10,540	(540)
50413-001	Deputies' clothing expense	36,000	27,321	8,679
50418-001	Deputies' training expense	28,000	21,688	6,312
50415-001	Office expense	17,000	14,148	2,852
52601-001	Merit board expenses	8,000	4,120	3,880
50420-001	Auxiliary unit expenses	3,200	3,520	(320)
50414-001	Radio room office supplies	3,000	1,376	1,624
		\$ 231,700	\$ 218,376	\$ 13,324

Materials - Corrections

50412-001	Jail supplies	\$ 46,000	\$ 42,149	\$ 3,851
50417-001	Medical aid to prisoners	145,900	180,216	(34,316)
50440-001	Mental health aid to prisoners	-	-	-
50433-001	Dieting of prisoners - Subcontract services	235,000	201,933	33,067
50462-001	Correctional officers' clothing	48,000	38,686	9,314
50463-001	Correctional officers' training	32,000	25,990	6,010
		\$ 506,900	\$ 488,974	\$ 17,926

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, 2018

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		NOVEMBER 30, 2018			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
		BUDGET	ACTUAL		
<u>Equipment & Supplies</u>					
50455-001	Cell phone service	\$ 16,800	\$ 16,441	\$	359
50456-001	Membership dues and fees	9,738	940		8,798
50457-001	Shooting Range expenses	1,500	740		760
50460-001	Canine expenses	11,520	4,632		6,888
50461-001	Software agreements	3,877	5,409		(1,532)
50464-001	Postage meter lease and supplies	1,000	351		649
50450-001	Maintenance agreements & equipment leases	103,387	109,745		(6,358)
		<u>\$ 147,822</u>	<u>\$ 138,258</u>	<u>\$</u>	<u>9,564</u>
Total County Sheriff					
		<u>\$ 5,219,962</u>	<u>\$ 5,263,492</u>	<u>\$</u>	<u>(48,530)</u>
Circuit Clerk:					
<u>Services</u>					
50501-001	Circuit Clerk's salary	\$ 81,302	\$ 84,429	\$	(3,127)
50502-001	Regular employees' salaries	508,170	510,043		(1,873)
50503-001	Stipends	21,000	-		21,000
		<u>\$ 610,472</u>	<u>\$ 594,472</u>	<u>\$</u>	<u>16,000</u>
<u>Materials</u>					
50504-001	Office supplies and expenses	\$ 30,000	\$ 33,217	\$	(3,217)
50506-001	Office holder & employee bond premiums	2,000	704		1,296
50505-001	Circuit Clerk's travel and conference expenses	2,500	1,242		1,258
50517-001	Internships	1,500	5,099		(3,599)
50514-001	Publication fees	1,200	535		665
		<u>\$ 37,200</u>	<u>\$ 40,797</u>	<u>\$</u>	<u>(3,597)</u>
Total Circuit Clerk					
		<u>\$ 647,672</u>	<u>\$ 635,269</u>	<u>\$</u>	<u>12,403</u>
States Attorney:					
<u>Services</u>					
50601-001	States Attorney's salary	\$ 166,508	\$ 172,914	\$	(6,406)
50602-001	Assistant States Attorneys' salaries	662,700	678,069		(15,369)
50626-001	Assistant States Attorneys' overtime pay	26,150	27,450		(1,300)
50603-001	Secretaries' salaries	212,249	237,518		(25,269)
50641-001	States Attorney's Office administrative staff salaries	117,165	119,847		(2,682)
50624-001	Victim Witness Advocate's salary	24,500	25,520		(1,020)
50623-001	Domestic Violence Advocate salary	19,637	17,683		1,954
50627-001	Juvenile Coordinator's salary	22,314	21,985		329
50628-001	Juvenile Assistant's salary	18,745	16,889		1,856
50633-001	Domestic Violence Coordinator's salary	-	-		-
50608-001	Law clerks expenses	500	200		300
		<u>\$ 1,270,468</u>	<u>\$ 1,318,075</u>	<u>\$</u>	<u>(47,607)</u>
<u>Materials</u>					
50605-001	Office expenses	\$ 15,000	\$ 14,766	\$	234
50609-001	Travel expenses	3,000	3,661		(661)
50610-001	Witness' fees & travel expenses	3,000	1,540		1,460
50613-001	Attorney appellate services	24,000	24,000		-
50617-001	Registration fees	7,445	8,075		(630)
50612-001	Grand jury expenses	1,000	-		1,000
50618-001	Service agreements	13,000	11,469		1,531
50629-001	Transcripts	1,500	1,626		(126)
50637-001	Westlaw licenses	10,000	9,968		32
50638-001	Continuing education expenses	6,500	3,344		3,156

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, 2018

		NOVEMBER 30, 2018 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
50634-001	Computer maintenance agreements	-	8,382	(8,382)
50639-001	AS 400 licensing fees	-	-	-
50636-001	Printing and publication expenses	3,500	5,603	(2,103)
		<u>\$ 87,945</u>	<u>\$ 92,434</u>	<u>\$ (4,489)</u>
Total States Attorney		<u>\$ 1,358,413</u>	<u>\$ 1,410,509</u>	<u>\$ (52,096)</u>
County Coroner:				
<u>Services</u>				
50701-001	Coroner's salary	\$ 42,152	\$ 43,726	\$ (1,574)
50702-001	Deputy Coroner's salary	36,018	37,354	(1,336)
50710-001	Assistant Coroners' salaries	9,000	9,050	(50)
		<u>\$ 87,170</u>	<u>\$ 90,130</u>	<u>\$ (2,960)</u>
<u>Materials</u>				
50704-001	Office expenses	\$ 800	\$ 708	\$ 92
50715-001	Office holder bond expense	300	-	300
50713-001	Dues and fees	350	350	-
50705-001	Medical expenses	100,000	98,178	1,822
50707-001	Training	1,500	1,412	88
50708-001	Auto expenses	2,500	2,483	17
50709-001	Communication expenses	2,200	2,187	13
50711-001	Morgue operating expenses	6,500	6,917	(417)
		<u>\$ 114,150</u>	<u>\$ 112,235</u>	<u>\$ 1,915</u>
Total County Coroner		<u>\$ 201,320</u>	<u>\$ 202,365</u>	<u>\$ (1,045)</u>
Regional Office of Education:				
<u>Services</u>				
50801-001	Secretaries' salaries	\$ 122,129	\$ 122,129	\$ -
		<u>\$ 122,129</u>	<u>\$ 122,129</u>	<u>\$ -</u>
Total Regional Office of Education		<u>\$ 122,129</u>	<u>\$ 122,129</u>	<u>\$ -</u>
Circuit Court:				
<u>Services</u>				
50901-001	Medical & psychiatric examinations	\$ 10,000	\$ 5,574	\$ 4,426
50904-001	Circuit Judge's salary assessment	3,500	3,129	371
50907-001	Court appointed attorneys	22,500	43,635	(21,135)
50908-001	Judicial secretaries', bailiffs', and clerks' salaries	153,153	135,243	17,910
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>\$ 317,153</u>	<u>\$ 315,581</u>	<u>\$ 1,572</u>
<u>Materials</u>				
50902-001	Office supplies - judges & court reporters	\$ 3,000	\$ 3,462	\$ (462)
50903-001	Training and conference expenses	500	-	500
50913-001	Chief Judge's expenses	500	491	9
51001-001	Juror fees	20,000	23,173	(3,173)
51002-001	Dieting of jurors	3,000	3,348	(348)
51203-001	Jury commission supplies	500	368	132
51406-001	Juvenile detention services	20,000	27,620	(7,620)
51204-001	Transcripts	3,000	4,490	(1,490)
51407-001	Interpreter fees	3,000	3,103	(103)
		<u>\$ 53,500</u>	<u>\$ 66,055</u>	<u>\$ (12,555)</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, 2018

		NOVEMBER 30, 2018 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
53302-001	Warden's salary	56,109	58,168	(2,059)
53307-001	Assistant Wardens' salaries	132,475	137,335	(4,860)
53303-001	Assistant Wardens' holiday & overtime	7,500	4,721	2,779
		<u>\$ 199,584</u>	<u>\$ 203,724</u>	<u>\$ (4,140)</u>
<u>Materials</u>				
53304-001	Vehicle expenses	\$ 11,500	\$ 9,908	\$ 1,592
53305-001	Office expenses	8,200	6,853	1,347
53306-001	Utilities and telephone expenses	6,000	5,514	486
53309-001	Animal Control training	1,500	110	1,390
53308-001	Clothing expenses	5,000	5,000	-
		<u>\$ 32,200</u>	<u>\$ 27,385</u>	<u>\$ 4,815</u>
<u>Total Animal Control Center</u>		<u>\$ 231,784</u>	<u>\$ 231,109</u>	<u>\$ 675</u>
<u>Economic Development:</u>				
<u>Services</u>				
52801-001	Director's salary	\$ 53,579	\$ 55,581	\$ (2,002)
		<u>\$ 53,579</u>	<u>\$ 55,581</u>	<u>\$ (2,002)</u>
<u>Economic Development (Concluded):</u>				
<u>Materials</u>				
52806-001	Office expenses	\$ 500	\$ 386	\$ 114
52808-001	Education expenses	500	519	(19)
52812-001	Publication fees	400	247	153
52818-001	Copy machine lease payments	1,200	1,170	30
		<u>\$ 2,600</u>	<u>\$ 2,322</u>	<u>\$ 278</u>
<u>Total Economic Development</u>		<u>\$ 56,179</u>	<u>\$ 57,903</u>	<u>\$ (1,724)</u>
<u>Emergency Management Agency</u>				
<u>Services</u>				
52408-001	Director's salary	\$ 52,108	\$ 54,071	\$ (1,963)
52409-001	Employees' salaries	26,167	27,140	(973)
		<u>\$ 78,275</u>	<u>\$ 81,211</u>	<u>\$ (2,936)</u>
<u>Materials</u>				
52410-001	Equipment maintenance	\$ 2,200	\$ 1,359	\$ 841
52407-001	Office expense	800	12,076	(11,276)
52406-001	Public education & outreach	850	143	707
52412-001	Local responder training	1,700	1,229	471
52415-001	Vehicle maintenance	3,500	1,606	1,894
52411-001	Clothing allowance	500	100	400
52417-001	Rent expense	3,000	2,586	414
52418-001	Telephone and communication	1,700	2,554	(854)
		<u>\$ 14,250</u>	<u>\$ 21,653</u>	<u>\$ (7,403)</u>
<u>Total Emergency Management Agency</u>		<u>\$ 92,525</u>	<u>\$ 102,864</u>	<u>\$ (10,339)</u>
<u>COUNTY COMMISSIONERS</u>				
<u>Recycling & Roadway Clean-up:</u>				
<u>Services</u>				
54001-001	Salary & wages	\$ 18,220	\$ 6,132	\$ 12,088

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, 2018

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		NOVEMBER 30, 2018 BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
NEW	Part-time wages	6,900	-	6,900
		\$ 25,120	\$ 6,132	\$ 18,988
<u>Materials</u>				
54010-001	Supplies	\$ 250	\$ 99	\$ 151
54011-001	Repairs and maintenance	3,000	2,023	977
54012-001	Fuel	3,500	348	3,152
54013-001	Telephone	700	624	76
54014-001	Electronic Recycling Costs	-	-	-
		\$ 7,450	\$ 3,094	\$ 4,356
Total Recycling & Roadway Clean-up		\$ 32,570	\$ 9,226	\$ 23,344
General Assistance:				
<u>Services</u>				
55001-001	Salary	\$ 5,800	\$ 6,029	\$ (229)
		\$ 5,800	\$ 6,029	\$ (229)
General Assistance (Concluded):				
<u>Materials</u>				
55002-001	Rent assistance	\$ -	\$ -	\$ -
55003-001	Pharmaceutical assistance	-	-	-
55004-001	Medical assistance	-	-	-
55005-001	Office supplies	-	-	-
55006-001	Medical supplies	-	-	-
		\$ -	\$ -	\$ -
Total General Assistance		\$ 5,800	\$ 6,029	\$ (229)
Computer IT Department:				
<u>Services</u>				
51707-001	Computer Technician's salary	\$ 12,200	\$ 14,661	\$ (2,461)
51708-001	Computer Technician's stipend	-	354	(354)
51713-001	CIAO Bonus	90,000	-	90,000
		\$ 102,200	\$ 15,015	\$ 87,185
<u>Materials</u>				
53503-001	Tax system software maintenance	\$ 19,700	\$ 19,700	\$ -
53502-001	Equipment, parts and repairs	32,500	32,500	-
53505-001	CIAO Education	-	-	-
52506-001	Courthouse internet fees	16,000	21,112	(5,112)
53504-001	Data backup & recovery expenses	-	2,415	(2,415)
53506-001	Anti-Virus Software	-	-	-
		\$ 68,200	\$ 75,727	\$ (7,527)
Total Computer IT Department		\$ 170,400	\$ 90,742	\$ 79,658
County Commissioners:				
<u>Services</u>				
51701-001	Commissioners' salaries	\$ 195,550	\$ 203,071	\$ (7,521)
53401-001	Chairman & Liquor Commissioner's salary	2,500	2,596	(96)
52204-001	REDCO contributions	40,000	40,000	-
52202-001	Soil conservation grant	9,000	9,000	-
52203-001	Greater Egypt Regional Planning Commission contribut	16,589	16,589	-
52209-001	Greater Egypt Regional Planning Commission-SIMPO	223	234	(11)
52211-001	County Grants	25,000	25,000	-

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, 2018

		NOVEMBER 30, 2018			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
		BUDGET	ACTUAL		
52201-001	County grant matches	12,000	14,274	(2,274)	
51904-001	Transfer to Employees' Health Insurance Fund	2,150,000	2,150,000	-	
52001-001	Auditing preparation fees	75,000	14,274	60,726	
52002-001	Budget assembly fees	17,500	17,500	-	
52003-001	Consulting services	40,000	8,496	31,504	
52005-001	Circuit Clerk's compliance audit fees	8,000	8,960	(960)	
51803-001	County-wide telephone expenses	53,000	50,162	2,838	
51410-001	General Fund portion of 1st Circuit Probation expenses	357,373	357,372	1	
		<u>\$ 3,001,735</u>	<u>\$ 2,917,528</u>	<u>\$ 84,207</u>	
Materials					
52501-001	Contingency expense	\$ 233,840	\$ 130,830	\$ 103,010	
NEW	27th Pay allocation	341,000	-	341,000	
52101-001	County-wide postage expenses	105,000	79,322	25,678	
52999-001	Transfer to Capital Improvement Fund	10,524	10,524	-	
52102-001	Transfer to ICRMT Deductible Fund for Work Comp Ex	-	-	-	
52513-001	Transfer to ERI Program Fund	90,000	90,000	-	
52503-001	Transfer to Debt Service - Jail lease payment	1,600,000	1,600,000	-	
County Commissioners:					
Materials (Concluded)					
52508-001	Transfer to Debt Service - Outside County Inmate H	\$ -	\$ -	\$ -	
52505-001	Transfer to Retiree Health Insurance Plan	100,000	100,000	-	
52507-001	Transfer to General Fund Reserve Trust	100	458,367	(458,267)	
52509-001	Transfer to Compensated Absences Fund	100	-	100	
52510-001	Transfer to Jail Repairs and Maintenance Fund	-	-	-	
52512-001	Transfer to IMRF - SLEP Enhancement Reserve Paymen	50,000	50,000	-	
52514-001	Transfer to County Board's Outstanding Fines & Fees Fi	100	-	100	
51702-001	Office supplies	2,000	3,054	(1,054)	
52517-001	Dues	750	3,380	(2,630)	
52518-001	Software	1,200	230	970	
53409-001	Copier maintenance agreements	1,000	1,071	(71)	
53410-001	Travel and expense reimbursements	1,000	2,953	(1,953)	
52515-001	Board of Review Expenses	1,000	-	1,000	
52519-001	Fixed Asset Stipend	7,000	6,915	85	
		<u>\$ 2,544,614</u>	<u>\$ 2,536,646</u>	<u>\$ 7,968</u>	
Total County Commissioners		<u>\$ 5,546,349</u>	<u>\$ 5,454,174</u>	<u>\$ 92,175</u>	
Total for all County Offices		<u>\$ 16,300,565</u>	<u>\$ 16,157,496</u>	<u>\$ 87,566</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
MOTOR FUEL TAX
NOVEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<u>REVENUES</u>			
Receipts	\$ 1,067,881	\$ 1,180,674	\$ (112,793)
<u>TOTAL REVENUES</u>	<u>\$ 1,067,881</u>	<u>\$ 1,180,674</u>	<u>\$ (112,793)</u>
<u>EXPENDITURES</u>			
Disbursements	\$ 363,763	\$ 804,177	\$ -
<u>TOTAL EXPENDITURES</u>	<u>\$ 363,763</u>	<u>\$ 804,177</u>	<u>\$ -</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 704,118</u>	<u>\$ 376,497</u>	<u>\$ (327,621)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	600,000	-	(600,000)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 600,000</u>	<u>\$ -</u>	<u>\$ (600,000)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 1,304,118</u>	<u>\$ 376,497</u>	<u>\$ (927,621)</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>		2,870,649	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>		<u>-</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>		<u>\$ 3,247,146</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND RESERVE
NOVEMBER 30, 2018

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<u>REVENUES</u>			
Receipts	\$ 100	\$ 458,367	\$ 458,267
<u>TOTAL REVENUES</u>	<u>\$ 100</u>	<u>\$ 458,367</u>	<u>\$ 458,267</u>
<u>EXPENDITURES</u>			
Disbursements	\$ -	\$ 458,367	\$ (458,367)
<u>TOTAL EXPENDITURES</u>	<u>\$ -</u>	<u>\$ 458,367</u>	<u>\$ (458,367)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ (100)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	2,830,057	-	(2,830,057)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 2,830,057</u>	<u>\$ -</u>	<u>\$ (2,830,057)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 2,830,157</u>	<u>\$ -</u>	<u>\$ (2,830,157)</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>		2,987,442	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>		<u>-</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>		<u>\$ 2,987,442</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)
EMPLOYEE INSURANCE FUND
NOVEMBER 30, 2018

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<u>REVENUES</u>			
Receipts	\$ 3,070,000	\$ 1,211,483	\$ (1,858,517)
<u>TOTAL REVENUES</u>	<u>\$ 3,070,000</u>	<u>\$ 1,211,483</u>	<u>\$ (1,858,517)</u>
<u>EXPENDITURES</u>			
Disbursements	\$ 3,100,633	\$ 3,487,388	\$ (386,755)
<u>TOTAL EXPENDITURES</u>	<u>\$ 3,100,633</u>	<u>\$ 3,487,388</u>	<u>\$ (386,755)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (30,633)</u>	<u>\$ (2,275,905)</u>	<u>\$ (2,245,272)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ 2,150,000	\$ 2,150,000
Operating transfers out	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ 2,150,000</u>	<u>\$ 2,150,000</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (30,633)</u>	<u>\$ (125,905)</u>	<u>\$ (95,272)</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>		294,175	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>		-	
<u>FUND BALANCE (GAAP), END OF YEAR</u>		<u>\$ 168,270</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
SHERIFF'S FEES
NOVEMBER 30, 2018

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<u>REVENUES</u>			
Receipts	\$ 1,350,000	\$ 662,306	\$ (687,694)
<u>TOTAL REVENUES</u>	<u>\$ 1,350,000</u>	<u>\$ 662,306</u>	<u>\$ (687,694)</u>
<u>EXPENDITURES</u>			
Disbursements	\$ 1,350,000	\$ 631,428	\$ 1,364,224
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,350,000</u>	<u>\$ 631,428</u>	<u>\$ 718,572</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ -</u>	<u>\$ 30,878</u>	<u>\$ 30,878</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	(600,000)	(14,224)	585,776
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (600,000)</u>	<u>\$ (14,224)</u>	<u>\$ 585,776</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (600,000)</u>	<u>\$ 16,654</u>	<u>\$ 616,654</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>		(16,654)	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>		-	
<u>FUND BALANCE (GAAP), END OF YEAR</u>		<u>\$ -</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, 2018

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<u>REVENUES</u>			
Receipts	\$ 1,776,000	\$ 1,007,656	\$ (768,344)
<u>TOTAL REVENUES</u>	<u>\$ 1,776,000</u>	<u>\$ 1,007,656</u>	<u>\$ (768,344)</u>
<u>EXPENDITURES</u>			
Disbursements	\$ 1,954,018	\$ 1,474,436	\$ 1,954,018
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,954,018</u>	<u>\$ 1,474,436</u>	<u>\$ 479,582</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (178,018)</u>	<u>\$ (466,780)</u>	<u>\$ (288,762)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ 50,000	\$ 50,000
Operating transfers out	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (178,018)</u>	<u>\$ (416,780)</u>	<u>\$ (238,762)</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>		135,914	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>		<u>298,092</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>		<u>\$ 17,226</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
COUNTY CLERK FEES
NOVEMBER 30, 2018

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<u>REVENUES</u>			
Receipts	\$ 420,025	\$ 697,766	\$ 277,741
<u>TOTAL REVENUES</u>	<u>\$ 420,025</u>	<u>\$ 697,766</u>	<u>\$ 277,741</u>
<u>EXPENDITURES</u>			
Disbursements	\$ 420,025	\$ 161,286	\$ 880,769
<u>TOTAL EXPENDITURES</u>	<u>\$ 420,025</u>	<u>\$ 161,286</u>	<u>\$ 258,739</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ -</u>	<u>\$ 536,480</u>	<u>\$ 536,480</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	-	(460,744)	(460,744)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ (460,744)</u>	<u>\$ (460,744)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ 75,736</u>	<u>\$ 75,736</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>		(58,510)	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>		-	
<u>FUND BALANCE (GAAP), END OF YEAR</u>		<u>\$ 17,226</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
INMATE TRUST
NOVEMBER 30, 2018

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
<u>REVENUES</u>			
Receipts	\$ -	\$ 901,775	\$ 901,775
<u>TOTAL REVENUES</u>	<u>\$ -</u>	<u>\$ 901,775</u>	<u>\$ 901,775</u>
<u>EXPENDITURES</u>			
Disbursements	\$ -	\$ 867,067	\$ -
<u>TOTAL EXPENDITURES</u>	<u>\$ -</u>	<u>\$ 867,067</u>	<u>\$ (867,067)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ -</u>	<u>\$ 34,708</u>	<u>\$ 34,708</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ 34,708</u>	<u>\$ 34,708</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>		(10,927)	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>		<u>-</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>		<u>\$ 23,781</u>	

WILLIAMSON COUNTY GOVERNMENT
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - (BUDGET BASIS) MAJOR FUNDS
NOVEMBER 30, 2018

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
October The County Commissioners will review the budget requests, schedule work sessions, 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
<u>Total Pension Liability</u>				
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
Total Pension Liability - Ending (a)	\$ 53,439,678	\$ 51,829,822	\$ 49,326,461	\$ 45,456,838
<u>Plan Fiduciary Net Position</u>				
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
Net Pension Liability/(Asset) - Ending (a) - (b)	\$ 1,756,279	\$ 6,819,311	\$ 7,463,020	\$ 2,534,272
<u>Plan Fiduciary Net Position as a Percentage of Total Pension</u>	96.71%	86.84%	84.87%	94.42%
<u>Covered Valuation Payroll</u>	\$ 11,177,206	\$ 10,915,152	\$ 11,239,631	\$ 10,168,077
<u>Net Pension Liability as a Percentage of Covered Valuation</u>	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
<u>Total Pension Liability</u>				
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	\$ 1,226,573	36,498	\$ 1,768,183	\$ 386,073
Total Pension Liability - Beginning	16,003,293	15,966,795	14,198,612	13,812,539
Total Pension Liability - Ending (a)	\$ 17,229,866	\$ 16,003,293	\$ 15,966,795	\$ 14,198,612
<u>Plan Fiduciary Net Position</u>				
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	2,964,168	\$ 794,745	\$ 570,685	\$ 236,548
Plan Fiduciary Net Position - Beginning	13,424,616	12,629,871	12,059,186	11,822,638
Plan Fiduciary Net Position - Ending (b)	\$ 16,388,784	\$ 13,424,616	\$ 12,629,871	\$ 12,059,186
Net Pension Liability/(Asset) - Ending (a) - (b)	\$ 841,082	\$ 2,578,677	\$ 3,336,924	\$ 2,139,426
<u>Plan Fiduciary Net Position as a Percentage of Total Pension</u>	95.12%	83.89%	79.10%	84.93%
<u>Covered Valuation Payroll</u>	\$ 1,538,678	\$ 1,542,610	\$ 1,560,271	\$ 1,427,992
<u>Net Pension Liability as a Percentage of Covered Valuation</u>	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
<u>Total Pension Liability</u>				
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
Total Pension Liability - Ending (a)	\$ 3,265,412	\$ 5,249,988	\$ 5,147,288	\$ 4,804,341
<u>Plan Fiduciary Net Position</u>				
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
Net Pension Liability/(Asset) - Ending (a) - (b)	\$ 36,954	\$ 836,814	\$ 814,489	\$ 460,913
<u>Plan Fiduciary Net Position as a Percentage of Total Pension</u>	98.87%	84.06%	84.18%	90.41%
<u>Covered Valuation Payroll</u>	\$ 170,430	\$ 165,007	\$ 234,686	\$ 240,550
<u>Net Pension Liability as a Percentage of Covered Valuation</u>	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, 2018

	<u>SPECIAL REVENUE</u>	<u>CAPTIAL PROJECTS</u>	<u>DEBT SERVICE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 15,213,625	\$ 254,388	\$ 2,392,337	\$ 17,860,350
MFT allotments receivable	430,531	-	-	430,531
Inventory	341,076	-	-	341,076
Other receivables	410,165	-	-	410,165
Due from other funds	50,749	-	-	50,749
<u>TOTAL ASSETS</u>	<u>\$ 16,446,146</u>	<u>\$ 254,388</u>	<u>\$ 2,392,337</u>	<u>\$ 19,092,871</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 371,204	\$ -	\$ -	\$ 371,204
Due to other funds	-	-	-	-
Due to others	3,000	-	-	3,000
General ledger overdraft	49,460	-	-	49,460
<u>TOTAL LIABILITIES</u>	<u>\$ 423,664</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 423,664</u>
<u>FUND BALANCE</u>				
Nonspendable:				
Inventories	\$ 341,076	\$ -	\$ -	\$ 341,076
Long-term loan receivable	341,657	-	-	341,657
Restricted:				
Statutory purposes	10,847,482	-	-	10,847,482
Grant agreement	479,956	-	-	479,956
Revolving loan agreement	17,324	-	-	17,324
Donor request	250,638	-	-	250,638
Debt service	-	-	2,392,337	2,392,337
Assigned				
Public safety enhancements	12,829	-	-	12,829
Capital improvements	-	254,388	-	254,388
Other purposes	3,278,486	-	-	3,278,486
Unassigned	453,034	-	-	453,034
<u>TOTAL FUND BALANCE</u>	<u>\$ 16,022,482</u>	<u>\$ 254,388</u>	<u>\$ 2,392,337</u>	<u>\$ 18,669,207</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 16,446,146</u>	<u>\$ 254,388</u>	<u>\$ 2,392,337</u>	<u>\$ 19,092,871</u>

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2018

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
General property tax	\$ 5,503,562	\$ -	\$ 4,313	\$ 5,507,875
Mobile home privilege tax	3,699	-	-	3,699
Payment in lieu of tax	4,792	-	-	4,792
Personal property replacement tax	5,796	-	-	5,796
Motor fuel tax allotments	3,084,047	-	-	3,084,047
Fees for services	847,831	-	-	847,831
Interest income	563,713	-	7,680	571,393
Federal financial assistance	245,229	-	-	245,229
State financial assistance	76,513	-	-	76,513
Department of Transportation	70,064	-	-	70,064
Federal interest subsidy program receipts	-	-	613,398	613,398
Reimbursement of expenditures	1,979,594	-	-	1,979,594
Miscellaneous receipts	957,926	102,116	-	1,060,042
TOTAL REVENUES	\$ 13,342,766	\$ 102,116	\$ 625,391	\$ 14,070,273
EXPENDITURES				
General and administrative	\$ 3,683,564	\$ -	\$ -	\$ 3,683,564
Bond principal and interest	-	-	2,090,279	2,090,279
Judiciary and court related	456,512	-	-	456,512
Public safety	267,077	-	-	267,077
Public welfare	282,198	-	-	282,198
Transportation	7,380,769	-	-	7,380,769
Capital outlay	(2,531)	260,312	-	257,781
TOTAL EXPENDITURES	\$ 12,067,589	\$ 260,312	\$ 2,090,279	\$ 14,418,180
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,275,177	\$ (158,196)	\$ (1,464,888)	\$ (347,907)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 190,000	\$ 10,524	\$ 1,600,000	\$ 1,800,524
Operating transfers out	(418,291)	-	(300,000)	(718,291)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (228,291)	\$ 10,524	\$ 1,300,000	\$ 1,082,233
CHANGE IN FUND BALANCE	\$ 1,046,886	\$ (147,672)	\$ (164,888)	\$ 734,326
FUND BALANCE, BEGINNING OF YEAR	14,975,596	402,060	2,557,225	17,934,881
FUND BALANCE, END OF YEAR	\$ 16,022,482	\$ 254,388	\$ 2,392,337	\$ 18,669,207

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018**

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY	LIABILITY INSURANCE
ASSETS							
Cash and cash equivalents	\$ 700,944	\$ 296,806	\$ 92,076	\$ 132,735	\$ 245,822	\$ 12,191	\$ 927,614
MFT allotments receivable	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	5,761	4,343	3,212	10,848	-	744	2,885
TOTAL ASSETS	\$ 706,705	\$ 301,149	\$ 95,288	\$ 143,583	\$ 245,822	\$ 12,935	\$ 930,499
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ 3,237	\$ -	\$ -	\$ 8,500	\$ -	\$ -	\$ 2,884
Due to other funds	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 3,237	\$ -	\$ -	\$ 8,500	\$ -	\$ -	\$ 2,884
FUND BALANCE							
Nonspendable:							
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-	-
Restricted:							
Statutory purposes	703,468	301,149	95,288	135,083	245,822	12,935	927,615
Grant agreement	-	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-	-
Donor request	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 703,468	\$ 301,149	\$ 95,288	\$ 135,083	\$ 245,822	\$ 12,935	\$ 927,615
TOTAL LIABILITIES AND FUND BALANCE	\$ 706,705	\$ 301,149	\$ 95,288	\$ 143,583	\$ 245,822	\$ 12,935	\$ 930,499

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018

	WORKMEN'S COMPENSATION		UNEMPLOYMENT		DOCUMENT STORAGE		VITAL RECORDS		ECONOMIC DEVELOPMENT		ASSESSOR'S MAPPING	
ASSETS												
Cash and cash equivalents	\$	6,186	\$	64,708	\$	358,944	\$	71,061	\$	17,324	\$	420,061
MFT allotments receivable	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-	341,657	-	1,044	-
Due from other funds	-	-	-	-	5,063	-	2,027	-	-	-	10,439	-
TOTAL ASSETS	\$	6,186	\$	64,708	\$	364,007	\$	73,088	\$	358,981	\$	431,544
LIABILITIES AND FUND BALANCE												
LIABILITIES												
Accounts payable	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,670
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,670
FUND BALANCE												
Nonspendable:												
Long-term loan receivable	\$	-	\$	-	\$	-	\$	-	\$	341,657	\$	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Restricted:												
Statutory purposes	6,186	-	64,708	-	364,007	-	73,088	-	-	-	427,874	-
Grant agreement	-	-	-	-	-	-	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-	-	-	17,324	-	-	-
Donor request	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Assigned												
Public safety enhancements	-	-	-	-	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$	6,186	\$	64,708	\$	364,007	\$	73,088	\$	358,981	\$	427,874
TOTAL LIABILITIES AND FUND BALANCE	\$	6,186	\$	64,708	\$	364,007	\$	73,088	\$	358,981	\$	431,544

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018

	SHERIFF'S MEDICAL COSTS	CORONER'S MORGUE	SHERIFF'S DUI EQUIPMENT	GEOGRAPHIC INFORMATION SYSTEM	NON-RESIDENT INDEMNITY FUND	CONDEMNATION
ASSETS						
Cash and cash equivalents	\$ 656	\$ 38,847	\$ 7	\$ 83,584	\$ 368,512	\$ 80,050
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	363	-	-	2,398	-	-
TOTAL ASSETS	\$ 1,019	\$ 38,847	\$ 7	\$ 85,982	\$ 368,512	\$ 80,050
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	1,019	38,847	7	85,982	368,512	80,050
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 1,019	\$ 38,847	\$ 7	\$ 85,982	\$ 368,512	\$ 80,050
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,019	\$ 38,847	\$ 7	\$ 85,982	\$ 368,512	\$ 80,050

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018**

	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX	UNIT SPECIAL BRIDGE
ASSETS						
Cash and cash equivalents	\$ 45,680	\$ 9,232	\$ 41,336	\$ 1,630,347	\$ 930,156	\$ 1,302,249
MFT allotments receivable	-	-	-	-	294,035	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	47,955	-	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 45,680	\$ 9,232	\$ 41,336	\$ 1,678,302	\$ 1,224,191	\$ 1,302,249
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 5,217	\$ 323,000	\$ 1,233
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 5,217	\$ 323,000	\$ 1,233
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	45,680	-	41,336	1,673,085	901,191	1,301,016
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	9,232	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 45,680	\$ 9,232	\$ 41,336	\$ 1,673,085	\$ 901,191	\$ 1,301,016
TOTAL LIABILITIES AND FUND BALANCE	\$ 45,680	\$ 9,232	\$ 41,336	\$ 1,678,302	\$ 1,224,191	\$ 1,302,249

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018

	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	GENERAL ASSISTANCE	ANIMAL CONTROL	COUNTY DRUG FORFEITURE
ASSETS						
Cash and cash equivalents	\$ 57,439	\$ 148,333	\$ 836,002	\$ 1,733	\$ 700	\$ 40,918
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	4,327	-
Due from other funds	-	-	-	-	-	236
TOTAL ASSETS	\$ 57,439	\$ 148,333	\$ 836,002	\$ 1,733	\$ 5,027	\$ 41,154
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	3,000	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	57,439	148,333	833,002	1,733	5,027	41,154
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	57,439	148,333	833,002	1,733	5,027	41,154
TOTAL FUND BALANCE	\$ 57,439	\$ 148,333	\$ 833,002	\$ 1,733	\$ 5,027	\$ 41,154
TOTAL LIABILITIES AND FUND BALANCE	\$ 57,439	\$ 148,333	\$ 836,002	\$ 1,733	\$ 5,027	\$ 41,154

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018**

	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATES ATTORNEY FEDERAL DRUG	EMA	VICTIMS OF CRIME	SHERIFF'S DONATION
ASSETS						
Cash and cash equivalents	\$ 776	\$ 5,850	\$ -	\$ 3,771	\$ 947	\$ 2,987
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	8,125	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 776	\$ 5,850	\$ -	\$ 3,771	\$ 9,072	\$ 2,987
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	776	-	-	-	-	-
Grant agreement	-	-	-	-	9,072	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	2,987
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	5,850	-	3,771	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 776	\$ 5,850	\$ -	\$ 3,771	\$ 9,072	\$ 2,987
TOTAL LIABILITIES AND FUND BALANCE	\$ 776	\$ 5,850	\$ -	\$ 3,771	\$ 9,072	\$ 2,987

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018**

	SHERIFF'S AUXILIARY	ELECTRONIC RECYCLING GRANT	CHIEF JUDGE'S TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST	COPS METHAMPHETAMINE GRANT
ASSETS						
Cash and cash equivalents	\$ 2,858	\$ -	\$ 350	\$ 66,015	\$ 6,242	\$ -
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	841	-	-
TOTAL ASSETS	\$ 2,858	\$ -	\$ 350	\$ 66,856	\$ 6,242	\$ -
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	-	66,856	6,242	-
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	2,858	-	350	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 2,858	\$ -	\$ 350	\$ 66,856	\$ 6,242	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,858	\$ -	\$ 350	\$ 66,856	\$ 6,242	\$ -

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018

	GRANT CLEARING	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	FICA FUND	CORONERS CREMATION	HIGHWAY MINING REIMBUSABLE COSTS	WILLIAMSON COUNTY HIGHWAY BOND
ASSETS							
Cash and cash equivalents	\$ 12,461	\$ -	\$ -	\$ -	\$ 17,555	\$ 232,671	\$ 5,226
MFT allotments receivable	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	185	-	-	-	-	-
TOTAL ASSETS	\$ 12,461	\$ 185	\$ -	\$ -	\$ 17,555	\$ 232,671	\$ 5,226
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	42,960	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 42,960	\$ -	\$ -	\$ -
FUND BALANCE							
Nonspendable:							
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-	-
Restricted:							
Statutory purposes	-	185	-	(42,960)	17,555	-	-
Grant agreement	12,461	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-	-
Donor request	-	-	-	-	-	232,671	-
Debt service	-	-	-	-	-	-	-
Assigned							
Public safety enhancements	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	5,226
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 12,461	\$ 185	\$ -	\$ (42,960)	\$ 17,555	\$ 232,671	\$ 5,226
TOTAL LIABILITIES AND FUND BALANCE	\$ 12,461	\$ 185	\$ -	\$ -	\$ 17,555	\$ 232,671	\$ 5,226

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018**

	UNIT ROAD AND BRIDGE	GENERAL FUND INVESTMENTS	FAITH BASED GRANT	HOUSING REHABILITATION	STATES ATTORNEY AUTOMATION	SHOOTING RANGE FUND
ASSETS						
Cash and cash equivalents	\$ 1,988,850	\$ 590,319	\$ 9	\$ 4	\$ 7,516	\$ 5,748
MFT allotments receivable	-	-	-	-	-	-
Inventory	341,076	-	-	-	-	-
Other receivables	7,027	-	-	-	-	-
Due from other funds	-	-	-	-	254	-
TOTAL ASSETS	\$ 2,336,953	\$ 590,319	\$ 9	\$ 4	\$ 7,770	\$ 5,748
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 23,463	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 23,463	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	341,076	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	9	-	7,770	-
Grant agreement	-	-	-	4	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	5,748
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	1,972,414	590,319	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 2,313,490	\$ 590,319	\$ 9	\$ 4	\$ 7,770	\$ 5,748
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,336,953	\$ 590,319	\$ 9	\$ 4	\$ 7,770	\$ 5,748

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018

	EARLY RETIREMENT INCENTIVE	VAID IV GRANT	VOTER REGISTRATION	COMPENSATED ABSENCES	LAND SALE TRUST	ICRMT SELF-INSURANCE FUND
<u>ASSETS</u>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 453,034	\$ 1,457,327
MFT allotments receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 453,034</u>	<u>\$ 1,457,327</u>
<u>LIABILITIES AND FUND BALANCE</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	6,500	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	(6,500)	-	-	-	-	1,457,327
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	453,034	-
<u>TOTAL FUND BALANCE</u>	<u>\$ (6,500)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 453,034</u>	<u>\$ 1,457,327</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 453,034</u>	<u>\$ 1,457,327</u>

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018**

	RETIREE HEALTH INSURANCE	JAIL REPAIR & MAINTENANCE	HIGHWAY ACH CLEARING	COMMISSARY FUND	OUT-OF- COUNTY BOND	IHDA HOUSING REHAB
ASSETS						
Cash and cash equivalents	\$ 608,490	\$ 102,037	\$ 408	\$ 216,923	\$ 1,194	\$ 9
MFT allotments receivable	-	-	136,496	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 608,490	\$ 102,037	\$ 136,904	\$ 216,923	\$ 1,194	\$ 9
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	136,904	216,923	1,194	-
Grant agreement	-	-	-	-	-	9
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	608,490	102,037	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 608,490	\$ 102,037	\$ 136,904	\$ 216,923	\$ 1,194	\$ 9
TOTAL LIABILITIES AND FUND BALANCE	\$ 608,490	\$ 102,037	\$ 136,904	\$ 216,923	\$ 1,194	\$ 9

WILLIAMSON COUNTY GOVERNMENT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 NOVEMBER 30, 2018

	DRUG ADDICTION SERVICES	FORECLOSURE MEDIATION	PUBLIC INFRASTRUCTURE	E-CITATION FUND	PENSION TRUST	AOIC CT IMP TRAINING	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS							
Cash and cash equivalents	\$ 3,135	\$ 250	\$ 31	\$ 12	\$ 458,367	\$ -	\$ 15,213,625
MFT allotments receivable	-	-	-	-	-	-	430,531
Inventory	-	-	-	-	-	-	341,076
Other receivables	30	-	-	-	-	-	410,165
Due from other funds	-	1,150	-	-	-	-	50,749
TOTAL ASSETS	\$ 3,165	\$ 1,400	\$ 31	\$ 12	\$ 458,367	\$ -	\$ 16,446,146
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 371,204
Due to other funds	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	3,000
General ledger overdraft	-	-	-	-	-	-	49,460
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,664
FUND BALANCE							
Nonspendable:							
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,657
Inventories	-	-	-	-	-	-	341,076
Restricted:							
Statutory purposes	3,165	1,400	-	-	-	-	10,847,482
Grant agreement	-	-	31	12	458,367	-	479,956
Revolving loan agreement	-	-	-	-	-	-	17,324
Donor request	-	-	-	-	-	-	250,638
Debt service	-	-	-	-	-	-	-
Assigned							
Public safety enhancements	-	-	-	-	-	-	12,829
Other purposes	-	-	-	-	-	-	3,278,486
Unassigned	3,165	1,400	31	12	458,367	-	453,034
TOTAL FUND BALANCE	\$ 3,165	\$ 1,400	\$ 31	\$ 12	\$ 458,367	\$ -	\$ 16,022,482
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,165	\$ 1,400	\$ 31	\$ 12	\$ 458,367	\$ -	\$ 16,446,146

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY	LIABILITY INSURANCE
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,621,028
Mobile home privilege tax	-	-	-	-	-	-	3,264
Payment in lieu of tax	-	-	-	-	-	-	4,787
Personal property replacement tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	88,585	49,909	38,192	176,313	7,613	9,729	-
Interest income	5,516	16	-	-	3,185	-	1,322
Federal financial assistance	-	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	20,580	-	-
Miscellaneous receipts	-	-	-	-	-	-	22,134
TOTAL REVENUES	\$ 94,101	\$ 49,909	\$ 38,208	\$ 176,313	\$ 31,378	\$ 9,729	\$ 1,652,535
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ 12,559	\$ -	\$ 22,094	\$ -	\$ 1,088,823
Judiciary and court related	92,996	33,759	-	214,921	-	10,507	-
Public safety	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 92,996	\$ 33,759	\$ 12,559	\$ 214,921	\$ 22,094	\$ 10,507	\$ 1,088,823
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,105	\$ 16,150	\$ 25,649	\$ (38,608)	\$ 9,284	\$ (778)	\$ 563,712
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	(10,000)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (10,000)	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 1,105	\$ 16,150	\$ 25,649	\$ (38,608)	\$ (716)	\$ (778)	\$ 563,712
FUND BALANCE, BEGINNING OF YEAR	702,363	284,999	69,639	173,691	246,538	13,713	363,903
FUND BALANCE, END OF YEAR	\$ 703,468	\$ 301,149	\$ 95,288	\$ 135,083	\$ 245,822	\$ 12,935	\$ 927,615

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, 2018**

	WORKMENS COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN	ASSESSORS MAPPING
REVENUES						
General property tax	\$ 513	\$ 513	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	1	1	-	-	-	-
Payment in lieu of tax	3	2	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	82,812	25,468	492,399	129,439
Interest income	-	-	-	543	-	2,073
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	16,633	21,876	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
TOTAL REVENUES	\$ 17,150	\$ 22,392	\$ 82,812	\$ 26,011	\$ 492,399	\$ 131,512
EXPENDITURES						
General and administrative	\$ 5,959	\$ 10,592	\$ -	\$ 21,121	\$ 662,947	\$ 112,999
Judiciary and court related	-	-	74,535	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,959	\$ 10,592	\$ 74,535	\$ 21,121	\$ 662,947	\$ 112,999
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 11,191	\$ 11,800	\$ 8,277	\$ 4,890	\$ (170,548)	\$ 18,513
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	(5,500)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,500)
CHANGE IN FUND BALANCE	\$ 11,191	\$ 11,800	\$ 8,277	\$ 4,890	\$ (170,548)	\$ 13,013
FUND BALANCE, BEGINNING OF YEAR	(5,005)	52,908	355,730	68,198	529,529	414,861
FUND BALANCE, END OF YEAR	\$ 6,186	\$ 64,708	\$ 364,007	\$ 73,088	\$ 358,981	\$ 427,874

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018

	<u>SHERIFF'S</u>	<u>CORONER'S</u>	<u>SHERIFF'S DUI</u>	<u>GEOGRAPHIC</u>	<u>NON-RESIDENT</u>	<u>CONDEMNATION</u>
	<u>MEDICAL COSTS</u>	<u>MORGUE</u>	<u>EQUIPMENT</u>	<u>INFORMATION</u>	<u>INDEMNITY</u>	<u>FUND</u>
	<u>SYSTEM</u>	<u>FUND</u>	<u>SYSTEM</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	4,416	26,547	3,164	9,548	39,720	-
Interest income	-	-	-	673	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	70,000
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
TOTAL REVENUES	\$ 4,416	\$ 26,547	\$ 3,164	\$ 10,221	\$ 39,720	\$ 70,000
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	-
Public safety	-	40,250	27,733	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 40,250	\$ 27,733	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES	\$ 4,416	\$ (13,703)	\$ (24,569)	\$ 10,221	\$ 39,720	\$ 70,000
OVER EXPENDITURES						
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(22,000)	-	-	(6,555)	(17,500)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (22,000)	\$ -	\$ -	\$ (6,555)	\$ (17,500)	\$ -
CHANGE IN FUND BALANCE	\$ (17,584)	\$ (13,703)	\$ (24,569)	\$ 3,666	\$ 22,220	\$ 70,000
FUND BALANCE, BEGINNING OF YEAR	18,603	51,550	24,576	82,316	346,292	10,050
FUND BALANCE, END OF YEAR	\$ 1,019	\$ 38,847	\$ 7	\$ 85,982	\$ 368,512	\$ 80,050

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, 2018**

	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX	UNIT SPECIAL BRIDGE
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ 1,066,606	\$ -	\$ 772,491
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	260,000	890,661	140,000
Motor fuel tax allotments	-	-	4,361	-	-	-
Fees for services	1,440	-	148	23,247	1,608	1,662
Interest income	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	64	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	20,134
Miscellaneous receipts	-	3,062	-	-	-	25,610
TOTAL REVENUES	\$ 1,440	\$ 3,062	\$ 4,509	\$ 1,349,853	\$ 892,333	\$ 959,897
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ 5,000	\$ -	\$ 60,634	\$ -
Judiciary and court related	-	-	-	-	-	-
Public safety	-	1,950	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	1,236,105	1,018,943	875,037
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 1,950	\$ 5,000	\$ 1,236,105	\$ 1,079,577	\$ 875,037
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,440	\$ 1,112	\$ (491)	\$ 113,748	\$ (187,244)	\$ 84,860
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(2,900)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (2,900)	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 1,440	\$ 1,112	\$ (3,391)	\$ 113,748	\$ (187,244)	\$ 84,860
FUND BALANCE, BEGINNING OF YEAR	44,240	8,120	44,727	1,559,337	1,088,435	1,216,156
FUND BALANCE, END OF YEAR	\$ 45,680	\$ 9,232	\$ 41,336	\$ 1,673,085	\$ 901,191	\$ 1,301,016

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, 2018

	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	GENERAL ASSISTANCE	ANIMAL CONTROL	COUNTY DRUG FORFEITURE
REVENUES						
General property tax	\$ -	\$ 157,606	\$ 527,803	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	47	1,855	6,024	23	88,868	14,321
Interest income	-	-	-	-	-	124
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	16,267	7,820	-	-	-	-
Reimbursement of expenditures	35,170	7,938	16,559	1,850	-	-
Miscellaneous receipts	51,484	175,219	530,386	1,873	88,868	14,445
TOTAL REVENUES	\$ 213,224	\$ 532,484	\$ 546,639	\$ 11,117	\$ 84,671	\$ 10,311
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	21,324	532,484	546,639	11,117	84,671	10,311
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 21,324	\$ 532,484	\$ 546,639	\$ 11,117	\$ 84,671	\$ 10,311
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 30,160	\$ (357,265)	\$ 3,747	\$ (9,244)	\$ 4,197	\$ 4,134
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 30,160	\$ (357,265)	\$ 3,747	\$ (9,244)	\$ 4,197	\$ 4,134
FUND BALANCE, BEGINNING OF YEAR	27,279	505,598	829,255	10,977	830	37,020
FUND BALANCE, END OF YEAR	\$ 57,439	\$ 148,333	\$ 833,002	\$ 1,733	\$ 5,027	\$ 41,154

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**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018**

	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATES ATTORNEY FEDERAL DRUG	EMA	VICTIMS OF CRIME	SHERIFF'S DONATION
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	33	-	-	-	-	-
Interest income	2	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	44,820	-	-	-	2,336
TOTAL REVENUES	<u>\$ 35</u>	<u>\$ 44,820</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,489</u>
						<u>\$ 28,825</u>
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ 1,594	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	-
Public safety	-	49,437	-	-	-	36,415
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 49,437</u>	<u>\$ 1,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,415</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 35</u>	<u>\$ (4,617)</u>	<u>\$ (1,594)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,590)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN FUND BALANCE	\$ 35	\$ (4,617)	\$ (1,594)	\$ -	\$ -	\$ (7,590)
FUND BALANCE, BEGINNING OF YEAR	741	10,467	1,594	3,771	9,072	10,577
FUND BALANCE, END OF YEAR	<u>\$ 776</u>	<u>\$ 5,850</u>	<u>\$ -</u>	<u>\$ 3,771</u>	<u>\$ 9,072</u>	<u>\$ 2,987</u>

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018**

	SHERIFFS AUXILIARY	ELECTRONIC RECYCLING GRANT	CHIEF JUDGES TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST	METHAMPHETAMINE GRANT	COPS GRANT	GRANT CLEARING
REVENUES								
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Fees for services	-	-	-	9,764	1,713	-	-	-
Interest income	-	-	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-	-	94,329
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 9,764	\$ 1,713	\$ -	\$ -	\$ 94,329
EXPENDITURES								
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,583
Judiciary and court related	-	-	-	19,434	-	-	-	-
Public safety	520	-	-	-	5,301	-	-	-
Public welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 520	\$ -	\$ -	\$ 19,434	\$ 5,301	\$ -	\$ -	\$ 98,583
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (520)	\$ -	\$ -	\$ (9,670)	\$ (3,588)	\$ -	\$ -	\$ (4,254)
OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (520)	\$ -	\$ -	\$ (9,670)	\$ (3,588)	\$ -	\$ -	\$ (4,254)
FUND BALANCE, BEGINNING OF YEAR	3,378	-	350	76,526	9,830	-	-	16,715
FUND BALANCE, END OF YEAR	\$ 2,858	\$ -	\$ 350	\$ 66,856	\$ 6,242	\$ -	\$ -	\$ 12,461

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**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018**

	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	FICA FUND	CORONER'S CREMATION	HIGHWAY MINING REIMBURSABLE COSTS	WILLIAMSON COUNTY HIGHWAY BOND
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	2,195	-	-	21,674	-	-
Interest income	-	-	-	-	1,279	103
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	1,136,350	-	-	-
Miscellaneous receipts	-	1	-	-	250,000	-
TOTAL REVENUES	\$ 2,195	\$ 1	\$ 1,136,350	\$ 21,674	\$ 251,279	\$ 37,500
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ 900,246	\$ 8,962	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	2,195	-	-	-	-	-
Transportation	-	-	-	-	130,846	37,626
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,195	\$ -	\$ 900,246	\$ 8,962	\$ 130,846	\$ 37,626
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 1	\$ 236,104	\$ 12,712	\$ 120,433	\$ (23)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(5,108)	-	(10,000)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (5,108)	\$ -	\$ (10,000)	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ (5,107)	\$ 236,104	\$ 2,712	\$ 120,433	\$ (23)
FUND BALANCE, BEGINNING OF YEAR	185	5,107	(279,064)	14,843	112,238	5,249
FUND BALANCE, END OF YEAR	\$ 185	\$ -	\$ (42,960)	\$ 17,555	\$ 232,671	\$ 5,226

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018

	UNIT ROAD AND BRIDGE	GENERAL FUND INVESTMENTS	FAITH BASED GRANT	HOUSING REHABILITATION	STATES ATTORNEY AUTOMATION	SHOOTING RANGE FUND
REVENUES						
General property tax	\$ 707,047	-	\$ -	\$ -	-	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	5,796	-	-	-	-	-
Motor fuel tax allotments	230,968	-	-	-	-	-
Fees for services	-	-	-	-	3,196	-
Interest income	2,929	5,871	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	18,311	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	456,067	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	1,350
TOTAL REVENUES	\$ 1,402,807	\$ 5,871	\$ -	\$ 18,311	\$ 3,196	\$ 1,350
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	1,689	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	1,416,673	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,416,673	\$ -	\$ -	\$ -	\$ 1,689	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (13,866)	\$ 5,871	\$ -	\$ 18,311	\$ 1,507	\$ 1,350
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (13,866)	\$ 5,871	\$ -	\$ 18,311	\$ 1,507	\$ 1,350
FUND BALANCE, BEGINNING OF YEAR	2,327,356	584,448	9	(18,307)	6,263	4,398
FUND BALANCE, END OF YEAR	\$ 2,313,490	\$ 590,319	\$ 9	\$ 4	\$ 7,770	\$ 5,748

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WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018

	EARLY RETIREMENT INCENTIVE	VAID IV GRANT	VOTER REGISTRATION	COMPENSATED ABSENCES	LAND SALE TRUST	ICRMT SELF-INSURANCE FUND	RETIREE HEALTH INSURANCE
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649,955	\$ -
Mobile home privilege tax	-	-	-	-	-	433	-
Payment in lieu of tax	-	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	8,762	4,267
Interest income	-	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-	-
Slate financial assistance	-	26,233	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	200	30,911
Miscellaneous receipts	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 26,233	\$ -	\$ -	\$ 659,350	\$ 35,178
EXPENDITURES							
General and administrative	\$ 90,000	\$ -	\$ 26,233.00	\$ 11,086	\$ 3,867	\$ 233,074	\$ 102,934
Judiciary and court related	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 90,000	\$ -	\$ 26,233	\$ 11,086	\$ 3,867	\$ 233,074	\$ 102,934
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (90,000)	\$ -	\$ -	\$ (11,086)	\$ (3,867)	\$ 426,276	\$ (67,756)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Operating transfers out	-	-	-	(338,728)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 90,000	\$ -	\$ -	\$ (338,728)	\$ -	\$ -	\$ 100,000
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ (349,814)	\$ (3,867)	\$ 426,276	\$ 32,244
FUND BALANCE, BEGINNING OF YEAR	(6,500)	-	-	349,814	456,901	1,031,051	576,246
FUND BALANCE, END OF YEAR	\$ (6,500)	\$ -	\$ -	\$ -	\$ 453,034	\$ 1,457,327	\$ 608,490

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2018

	JAIL REPAIR & MAINTENANCE	HIGHWAY ACH CLEARING	COMMISSARY FUND	OUT-OF- COUNTY BOND	IHDA HOUSING REHAB
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	1,562,418	-	-	-
Fees for services	-	-	-	-	-
Interest income	-	-	-	-	2
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	31,969
Department of Transportation	-	-	-	-	-
Reimbursement of expenditures	-	420	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 1,562,838	\$ 173,859	\$ 217	\$ 31,971
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ 176,497	\$ -	\$ -
Judiciary and court related	-	-	-	-	-
Public safety	10,489	-	-	-	-
Public welfare	-	-	-	-	23,638
Transportation	-	1,562,561	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 10,489	\$ 1,562,561	\$ 176,497	\$ -	\$ 23,638
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (10,489)	\$ 277	\$ (2,638)	\$ 217	\$ 8,333
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (10,489)	\$ 277	\$ (2,638)	\$ 217	\$ 8,333
FUND BALANCE, BEGINNING OF YEAR	112,526	136,627	219,561	977	(8,324)
FUND BALANCE, END OF YEAR	\$ 102,037	\$ 136,904	\$ 216,923	\$ 1,194	\$ 9

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, 2018

	DRUG ADDITION SERVICES	FORECLOSURE MEDIATION	PUBLIC INFRASTRUCTURE	E-CITATION FUND	PENSION TRUST	AOIC CT IMP TRAINING	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,503,562
Mobile home privilege tax	-	-	-	-	-	-	3,699
Payment in lieu of tax	-	-	-	-	-	-	4,792
Personal property replacement tax	-	-	-	-	-	-	5,796
Motor fuel tax allotments	-	-	-	-	-	-	3,084,047
Fees for services	1,260	7,539	-	12	-	-	847,831
Interest income	-	-	33	-	-	-	563,713
Federal financial assistance	-	-	245,229	-	-	-	245,229
Slate financial assistance	-	-	-	-	-	-	76,513
Department of Transportation	-	-	-	-	-	-	70,064
Reimbursement of expenditures	-	-	-	-	-	-	1,979,594
Miscellaneous receipts	-	-	-	-	458,367	8,671	957,926
TOTAL REVENUES	\$ 1,260	\$ 7,539	\$ 245,262	\$ 12	\$ 458,367	\$ 8,671	\$ 13,342,766
EXPENDITURES							
General and administrative	\$ -	\$ 27,760	\$ -	\$ -	\$ -	\$ -	\$ 3,683,564
Judiciary and court related	-	-	-	-	-	8,671	456,512
Public safety	-	-	-	-	-	-	267,077
Public welfare	-	-	245,248	-	-	-	282,198
Transportation	-	-	-	-	-	-	7,378,238
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 27,760	\$ 245,248	\$ -	\$ -	\$ 8,671	\$ 12,061,589
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,260	\$ (20,221)	\$ 14	\$ 12	\$ 458,367	\$ -	\$ 1,275,177
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Operating transfers out	-	-	-	-	-	-	(418,291)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (228,291)
CHANGE IN FUND BALANCE	\$ 1,260	\$ (20,221)	\$ 14	\$ 12	\$ 458,367	\$ -	\$ 1,046,886
FUND BALANCE, BEGINNING OF YEAR	1,905	21,621	17	-	-	-	14,975,596
FUND BALANCE, END OF YEAR	\$ 3,165	\$ 1,400	\$ 31	\$ 12	\$ 458,367	\$ -	\$ 16,022,482

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2018

	<u>CAPITAL IMPROVEMENT TRUST</u>	<u>JAIL CONSTRUCTION</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 227,451	\$ 26,937	\$ 254,388
Due from other funds	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 227,451</u>	<u>\$ 26,937</u>	<u>\$ 254,388</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Due to others	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>			
Assigned	\$	\$	\$
Capital improvements	227,451	26,937	254,388
<u>TOTAL FUND BALANCE</u>	<u>\$ 227,451</u>	<u>\$ 26,937</u>	<u>\$ 254,388</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>\$ 227,451</u>	 <u>\$ 26,937</u>	 <u>\$ 254,388</u>

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2018

	CAPITAL IMPROVEMENT TRUST	JAIL CONSTRUCTION	TOTAL NONMAJOR CAPITAL PROJECT FUNDS
<u>REVENUES</u>			
Miscellaneous receipts	\$ 90,076	\$ 12,040	\$ 102,116
Federal financial assistance	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 90,076</u>	<u>\$ 12,040</u>	<u>\$ 102,116</u>
<u>EXPENDITURES</u>			
General and administrative	\$ -	\$ -	\$ -
Capital outlay	260,312	-	260,312
<u>TOTAL EXPENDITURES</u>	<u>\$ 260,312</u>	<u>\$ -</u>	<u>\$ 260,312</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (170,236)</u>	<u>\$ 12,040</u>	<u>\$ (158,196)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ 10,524	\$ -	\$ 10,524
Operating transfers out	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 10,524</u>	<u>\$ -</u>	<u>\$ 10,524</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (159,712)</u>	<u>\$ 12,040</u>	<u>\$ (147,672)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>387,163</u>	<u>14,897</u>	<u>402,060</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 227,451</u>	<u>\$ 26,937</u>	<u>\$ 254,388</u>

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2018

	JAIL DEBT SERVICE	JAIL FUND RESERVE	SELF INSURANCE BOND FUND	TOTAL NONMAJOR DEBT SERVICE FUNDS
<u>ASSETS</u>				
Cash and cash equivalents	\$ 723,609	\$ 1,442,000	\$ 226,728	\$ 2,392,337
Due from other funds	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 723,609</u>	<u>\$ 1,442,000</u>	<u>\$ 226,728</u>	<u>\$ 2,392,337</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Due to others	\$ -	\$ -	\$ -	\$ -
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>				
Restricted:				
Debt service	\$ 723,609	\$ 1,442,000	\$ 226,728	\$ 2,392,337
<u>TOTAL FUND BALANCE</u>	<u>\$ 723,609</u>	<u>\$ 1,442,000</u>	<u>\$ 226,728</u>	<u>\$ 2,392,337</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 723,609</u>	<u>\$ 1,442,000</u>	<u>\$ 226,728</u>	<u>\$ 2,392,337</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, 2018

	<u>JAIL DEBT SERVICE</u>	<u>JAIL FUND RESERVE</u>	<u>SELF INSURANCE BOND FUND</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<u>REVENUES</u>				
General property tax	\$ -	\$ -	\$ 4,313	\$ 4,313
Mobile home privilege tax	-	-	-	-
Payment in lieu of tax	-	-	-	-
Federal interest subsidy program receipts	613,398	-	-	613,398
Interest income	3,561	-	4,119	7,680
Miscellaneous income	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 616,959</u>	<u>\$ -</u>	<u>\$ 8,432</u>	<u>\$ 625,391</u>
<u>EXPENDITURES</u>				
General and administrative	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	2,090,279	-	-	2,090,279
Capital outlay	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 2,090,279</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,090,279</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (1,473,320)</u>	<u>\$ -</u>	<u>\$ 8,432</u>	<u>\$ (1,464,888)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ 1,600,000	\$ -	\$ -	\$ 1,600,000
Operating transfers out	-	-	(300,000)	(300,000)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 1,600,000</u>	<u>\$ -</u>	<u>\$ (300,000)</u>	<u>\$ 1,300,000</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 126,680</u>	<u>\$ -</u>	<u>\$ (291,568)</u>	<u>\$ (164,888)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>596,929</u>	<u>1,442,000</u>	<u>518,296</u>	<u>2,557,225</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 723,609</u>	<u>\$ 1,442,000</u>	<u>\$ 226,728</u>	<u>\$ 2,392,337</u>

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2018**

	STATE SHARE RENTAL HOUSING	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
ASSETS					
Cash and cash equivalents	\$ 5	\$ 641,500	\$ 277,517	\$ -	\$ 22,780
Other receivables	6,813	82,340,705	-	-	41,648
Other Assets	-	-	-	-	-
TOTAL ASSETS	\$ 6,818	\$ 82,982,205	\$ 277,517	\$ -	\$ 64,428
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ -	\$ 113,749	\$ -	\$ -	\$ -
Overpayments	-	451,990	-	-	-
Due to other funds	-	-	-	-	-
Agency funds due others	-	375	260,216	-	61,714
Deferred charges	-	82,416,091	-	-	-
TOTAL LIABILITIES	\$ -	\$ 82,982,205	\$ 260,216	\$ -	\$ 61,714
NET POSITION					
Restricted for trust purposes	\$ 6,818	\$ -	\$ 17,301	\$ -	\$ 2,714
TOTAL NET POSITION	\$ 6,818	\$ -	\$ 17,301	\$ -	\$ 2,714
TOTAL LIABILITIES AND NET POSITION	\$ 6,818	\$ 82,982,205	\$ 277,517	\$ -	\$ 64,428

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2018

		BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND
<u>ASSETS</u>						
Cash and cash equivalents	\$	-	\$	2,634	-	\$ 1,376
Other receivables		-	-	-	-	-
Other Assets		-	-	-	-	-
TOTAL ASSETS	\$	-	\$	2,634	-	\$ 1,376
<u>LIABILITIES AND NET POSITION</u>						
<u>LIABILITIES</u>						
Tax available for distribution	\$	-	\$	-	-	\$
Overpayments		-	-	-	-	-
Due to other funds		-	-	-	-	-
Agency funds due others		-	-	2,376	-	-
Deferred charges		-	-	-	-	-
TOTAL LIABILITIES	\$	-	\$	2,376	-	\$
<u>NET POSITION</u>						
Restricted for trust purposes	\$	-	\$	258	-	\$ 1,376
TOTAL NET POSITION	\$	-	\$	258	-	\$ 1,376
TOTAL LIABILITIES AND NET POSITION	\$	-	\$	2,634	-	\$ 1,376

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2018**

	SENIOR CITIZENS TAX COLLECTION TRUST	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 609	\$ 1,406,881
Other receivables	-	-	-	641	-
Other Assets	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,406,881
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Overpayments	-	-	-	-	-
Due to other funds	-	-	-	-	164,340
Agency funds due others	-	-	-	-	1,261,517
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 1,425,857
NET POSITION					
Restricted for trust purposes	\$ -	\$ -	\$ -	\$ 1,250	\$ (18,976)
TOTAL NET POSITION	\$ -	\$ -	\$ -	\$ 1,250	\$ (18,976)
TOTAL LIABILITIES AND NET POSITION	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,406,881

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2018

	911 FUND	LAVERNE PHILLIPS UNCLAIMED PROPERTY	DAVID JOHN DUDMAN UNCLAIMED PROPERTY	WHITEASH SEWAGE FUND	WHITEASH USDA BOND FUND
	\$ 852,161	\$ 15,406	\$ 7,815	\$ 44,421	\$ 1,783
	60,540	-	-	-	-
	-	-	-	-	691,823
TOTAL ASSETS	\$ 912,701	\$ 15,406	\$ 7,815	\$ 44,421	\$ 693,606

ASSETS

Cash and cash equivalents
 Other receivables
 Other Assets

LIABILITIES AND NET POSITION

LIABILITIES

Tax available for distribution
 Overpayments
 Due to other funds
 Agency funds due others
 Deferred charges

TOTAL LIABILITIES

NET POSITION

Restricted for trust purposes

TOTAL NET POSITION

TOTAL LIABILITIES AND NET POSITION

	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
	63,916	-	-	1,092	148,171
	-	-	-	-	-
TOTAL LIABILITIES	\$ 63,916	\$ -	\$ -	\$ 1,092	\$ 148,171
	\$ 848,785	\$ 15,406	\$ 7,815	\$ 43,329	\$ 545,435
	848,785	15,406	7,815	43,329	545,435
TOTAL LIABILITIES AND NET POSITION	\$ 912,701	\$ 15,406	\$ 7,815	\$ 44,421	\$ 693,606

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2018

	<u>WHITEASH REPAIR & REPLACEMENT FUND</u>	<u>TOTAL AGENCY FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 11,851	\$ 3,286,739
Other receivables	-	82,450,347
Other Assets	-	691,823
<u>TOTAL ASSETS</u>	<u>\$ 11,851</u>	<u>\$ 86,428,909</u>
 <u>LIABILITIES AND NET POSITION</u>		
<u>LIABILITIES</u>		
Tax available for distribution	\$ -	\$ 113,749
Overpayments	-	451,990
Due to other funds	-	164,340
Agency funds due others	-	1,799,377
Deferred charges	-	82,416,091
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ 84,945,547</u>
 <u>NET POSITION</u>		
Restricted for trust purposes	\$ 11,851	\$ 1,483,362
<u>TOTAL NET POSITION</u>	<u>\$ 11,851</u>	<u>\$ 1,483,362</u>
 <u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 11,851</u>	<u>\$ 86,428,909</u>

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2018**

	STATE SHARE RENTAL HOUSING	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
ADDITIONS					
General property tax	\$ -	\$ -	\$ -	\$ 26,783	\$ -
Mobile home privilege tax	-	-	-	75	-
Payment in lieu of tax	-	-	-	92	-
Fees for services	78,489	-	-	-	-
Interest income	2	-	1,904	22	-
Occupancy tax	-	-	-	-	373,440
Miscellaneous receipts	-	-	-	-	-
Tax redemptions	-	-	1	-	-
TOTAL ADDITIONS	\$ 78,491	\$ -	\$ 1,905	\$ 26,972	\$ 373,440
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ 32,636	\$ -	\$ 427,272
Judiciary and court related	-	-	-	-	-
Public Works	-	-	-	-	-
Public health	-	-	-	-	-
Public welfare	78,490	-	-	26,972	-
Public safety	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 78,490	\$ -	\$ 32,636	\$ 26,972	\$ 427,272
CHANGE IN NET POSITION	\$ 1	\$ -	\$ (30,731)	\$ -	\$ (53,832)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION AFTER TRANSFERS	\$ 1	\$ -	\$ (30,731)	\$ -	\$ (53,832)
NET POSITION, BEGINNING OF YEAR	6,817	-	48,032	-	56,546
NET POSITION, END OF YEAR	\$ 6,818	\$ -	\$ 17,301	\$ -	\$ 2,714

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2018**

	BI-COUNTY TAX TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND
ADDITIONS					
General property tax	\$ 383,276	\$ 371,465	\$ -	\$ 2,609,108	\$ -
Mobile home privilege tax	1,078	1,045	-	6,592	-
Payment in lieu of tax	1,533	1,272	-	8,940	-
Fees for services	-	-	-	-	-
Interest income	-	-	9	2,127	-
Occupancy tax	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Tax redemptions	-	-	55	-	-
TOTAL ADDITIONS	\$ 385,887	\$ 373,782	\$ 64	\$ 2,626,767	\$ -
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ 55	\$ 2,626,767	\$ -
Judiciary and court related	-	-	-	-	1
Public Works	-	-	-	-	-
Public health	385,887	373,782	-	-	-
Public welfare	-	-	-	-	-
Public safety	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 385,887	\$ 373,782	\$ 55	\$ 2,626,767	\$ 1
CHANGE IN NET POSITION	\$ -	\$ -	\$ 9	\$ -	\$ (1)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION AFTER TRANSFERS	\$ -	\$ -	\$ 9	\$ -	\$ (1)
NET POSITION, BEGINNING OF YEAR	-	-	249	-	1,377
NET POSITION, END OF YEAR	\$ -	\$ -	\$ 258	\$ -	\$ 1,376

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2018**

	SENIOR CITIZENS TAX COLLECTION TRUST	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST
ADDITIONS					
General property tax	\$ 89,174	\$ 125,602	\$ -	\$ -	\$ -
Mobile home privilege tax	251	354	-	-	-
Payment in lieu of tax	305	430	-	-	-
Fees for services	-	-	-	5,613	531,633
Interest income	73	102	-	-	1,037
Occupancy tax	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Tax redemptions	-	-	-	-	-
TOTAL ADDITIONS	\$ 89,803	\$ 126,488	\$ -	\$ 5,613	\$ 532,670
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ 5,810	\$ -
Judiciary and court related	-	-	-	-	130,354
Public Works	-	-	-	-	-
Public health	-	-	-	-	-
Public welfare	89,803	126,488	-	-	-
Public safety	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 89,803	\$ 126,488	\$ -	\$ 5,810	\$ 130,354
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ (197)	\$ 402,316
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	(695,973)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (695,973)
CHANGE IN NET POSITION AFTER TRANSFERS	\$ -	\$ -	\$ -	\$ (197)	\$ (293,657)
NET POSITION, BEGINNING OF YEAR	-	-	-	1,447	274,681
NET POSITION, END OF YEAR	\$ -	\$ -	\$ -	\$ 1,250	\$ (18,976)

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2018**

	911 FUND	LAVERNE PHILLIPS UNCLAIMED PROPERTY	DAVID JOHN DUDMAN UNCLAIMED PROPERTY	WHITEASH SEWAGE FUND	WHITEASH USDA BOND FUND
ADDITIONS					
General property tax	-	-	-	-	-
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Fees for services	693,470	-	-	57,538	-
Interest income	5,310	49	25	147	9
Occupancy tax	-	-	-	-	-
Miscellaneous receipts	517	-	-	-	9,654
Tax redemptions	-	-	-	513	2,228
TOTAL ADDITIONS	699,297	49	25	58,198	11,891
	\$	\$	\$	\$	\$
DEDUCTIONS					
General and administrative	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Public Works	-	-	-	63,467	11,883
Public health	-	-	-	-	-
Public welfare	-	-	-	-	-
Public safety	609,193	-	-	-	-
TOTAL DEDUCTIONS	609,193	-	-	63,467	11,883
	\$	\$	\$	\$	\$
CHANGE IN NET POSITION	90,104	49	25	(5,269)	8
	\$	\$	\$	\$	\$
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
	\$	\$	\$	\$	\$
CHANGE IN NET POSITION AFTER TRANSFERS	90,104	49	25	(5,269)	8
	\$	\$	\$	\$	\$
NET POSITION, BEGINNING OF YEAR	758,681	15,357	7,790	48,598	545,427
	\$	\$	\$	\$	\$
NET POSITION, END OF YEAR	848,785	15,406	7,815	43,329	545,435
	\$	\$	\$	\$	\$

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2018

	WHITEASH REPAIR & REPLACEMENT FUND	TOTAL AGENCY FUNDS
ADDITIONS		
General property tax	\$ -	\$ 3,605,408
Mobile home privilege tax	-	9,395
Payment in lieu of tax	-	12,572
Fees for services	-	1,366,743
Interest income	6	10,822
Occupancy tax	-	373,440
Miscellaneous receipts	-	10,171
Tax redemptions	-	2,797
TOTAL ADDITIONS	<u>6</u>	<u>\$ 5,391,348</u>
DEDUCTIONS		
General and administrative	-	3,092,540
Judiciary and court related	-	130,355
Public Works	-	75,350
Public health	-	759,669
Public welfare	-	321,753
Public safety	-	609,193
TOTAL DEDUCTIONS	<u>-</u>	<u>\$ 4,988,860</u>
CHANGE IN NET POSITION	<u>6</u>	<u>\$ 402,488</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	-	(695,973)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>\$ (695,973)</u>
CHANGE IN NET POSITION AFTER TRANSFERS	6	\$ (293,485)
NET POSITION, BEGINNING OF YEAR	11,845	1,776,847
NET POSITION, END OF YEAR	<u>11,851</u>	<u>\$ 1,483,362</u>

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, 2018, 2017, AND 2016**

	2017 Levy Payable 2018	2016 Levy Payable 2017	2015 Levy Payable 2016
ASSESSED VALUATIONS	\$ 1,030,650,066	\$ 1,016,478,305	\$ 983,642,101
TAX RATES PER \$100			
County General Fund	0.56238	0.52000	0.52949
Public Health Fund (Bi-County)	0.03732	0.03629	0.03659
Municipal Retirement Fund	0.07494	0.09425	0.16351
Social Security	0.09367	0.09661	0.02056
Mental Health Fund	0.03617	0.03517	0.03546
Public Building Commission Fund	0.25426	0.24727	0.24927
County Highway General Fund	0.09933	0.09660	0.10038
Unit Special Bridge Fund	0.03723	0.03621	0.03650
Highway Special Bridge Fund	0.03723	0.03621	0.03650
Unit Road and Bridge Fund	0.08361	0.08131	0.08196
Federal Aid Matching Fund	0.00776	0.00755	0.00762
Gravel Road Tax Fund	0.04043	0.03932	0.03964
University of Illinois Cooperative Extension Fund	0.01224	0.01191	0.01201
Child Advocacy Center Fund	0.00261	0.00254	0.00256
Senior Citizens Fund	0.00869	0.00845	0.00852
Self-Insurance Bond Fund	0.00000	0.09131	0.16128
ICRMT Self-Insurance	0.22095	0.13271	0.13713
Liability Insurance Fund	0.00009	0.00009	0.00009
Workmen's Compensation Fund	0.00005	0.00005	0.00005
Unemployment Insurance Fund	0.00005	0.00005	0.00005
TOTAL TAX RATES	1.60901	1.57390	1.65917
TAX EXTENSIONS			
County General Fund	\$ 5,796,170	\$ 5,285,687	\$ 5,208,288
Public Health Fund (Bi-County)	384,639	368,880	359,914
Municipal Retirement Fund	772,369	958,031	1,608,353
Social Security	965,410	982,020	202,237
Mental Health Fund	372,786	357,495	348,799
Public Building Commission Fund	2,620,531	2,513,446	2,451,926
County Highway General Fund	1,023,745	981,918	987,380
Unit Special Bridge Fund	383,711	368,067	359,029
Highway Special Bridge Fund	383,711	368,067	359,029
Unit Road and Bridge Fund (Less 30% municipal share)	861,727	342,785	806,193
Federal Aid Matching Fund	79,978	76,744	74,954
Gravel Road Tax Fund	416,692	399,679	389,916
University of Illinois Cooperative Extension Fund	126,157	121,063	118,135
Child Advocacy Center Fund	26,900	25,819	25,181
Senior Citizens Fund	89,563	85,892	83,806
Self-Insurance Bond Fund	-	928,146	1,586,418
ICRMT Self-Insurance	2,277,221	1,348,968	250,042
Liability Insurance Fund	928	915	1,099,711
Workmen's Compensation Fund	515	508	492
Unemployment Insurance Fund	515	508	492
TOTAL TAX EXTENSIONS	\$ 16,583,268	\$ 15,514,638	\$ 16,320,295
TAX COLLECTIONS			
County General Fund	\$ 5,796,170	\$ 5,250,378	\$ 5,137,235
Public Health Fund (Bi-County)	384,639	366,416	355,005
Municipal Retirement Fund	772,369	951,631	1,586,412
Social Security	965,410	975,460	199,478
Mental Health Fund	372,786	355,107	344,041
Public Building Commission Fund	2,620,531	2,497,145	2,441,221
County Highway General Fund	1,023,745	982,932	977,567
Unit Special Bridge Fund	383,711	368,501	355,567
Highway Special Bridge Fund	383,711	368,447	355,461
Unit Road and Bridge Fund (less 30% municipal share)	861,727	342,785	550,125
Highway Gravel and Rock	79,978	397,009	384,597
Federal Aid Matching Fund	416,692	76,823	74,209
University of Illinois Cooperative Extension Fund	126,157	120,254	116,524
Child Advocacy Center Fund	26,900	25,646	24,838
Senior Citizens Fund	89,563	85,319	82,663
Self-Insurance Bond Fund	-	921,946	1,564,776
ICRMT Self-Insurance	2,277,221	1,339,957	246,631
Liability Insurance Fund	928	909	1,084,709
Workmen's Compensation Fund	515	505	485
Unemployment Insurance Fund	515	505	485
TOTAL TAX COLLECTIONS	\$ 16,583,268	\$ 15,427,675	\$ 15,882,029
PERCENTAGE OF COLLECTIONS	100.0000%	99.4395%	97.3146%

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

WILLIAMSON COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2018

*Assessed Valuation (Calendar Year 2017 Payable 2018)	\$ 1,030,650,066
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>
<u>LEGAL DEBT LIMITATION</u>	\$ 29,631,189
Less: Qualified Bonded Indebtedness - November 30, 2018	<u>22,435,000</u>
<u>LEGAL DEBT MARGIN</u>	<u>\$ 7,196,189</u>

***(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, 2018

<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, 2018

<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.
AOIC Ct Training	Special Revenue	Receipt and disbursement of grant funds.
Assessment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future court related disbursements.
Assessor's Mapping	Special Revenue	Accumulation of fees from the Circuit Clerk to defray the cost of implementing and maintaining the County's Geographic Information System.
Automation	Special Revenue	Accumulation of receipts from the Circuit Clerk for future purchase of computer hardware and software or other automation equipment for the court system.
Chief Judge's Trust	Special Revenue	Accumulation of receipts from the 1 st Circuit counties for the expenses of the chief judge's office.
Circuit Clerk Operation Add-on	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to offset administrative expenses.
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, 2018

<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.
E-Citation Fund	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.

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, 2018

		NOVEMBER 30, 2018			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
		BUDGET	ACTUAL		
Total Circuit Court		\$ 370,653	\$ 381,636	\$	(10,983)
Public Defender:					
<u>Services</u>					
51508-001	Public Defender - lead defender	\$ 149,857	\$ 155,623	\$	(5,766)
51501-001	Public Defenders' salaries	181,500	163,441		18,059
51506-001	Administrative assistants' salaries	129,711	119,706		10,005
51507-001	Secretaries' stipends	8,000	8,307		(307)
		<u>\$ 469,068</u>	<u>\$ 447,077</u>	<u>\$</u>	<u>21,991</u>
<u>Materials</u>					
51502-001	Office expenses	\$ 10,000	\$ 9,953	\$	47
51515-001	Westlaw licenses & library	7,171	7,409		(238)
51516-001	Maintenance agreements	1,464	1,516		(52)
51514-001	Records destruction expense	500	-		500
51503-001	Witness' fees and travel expenses	2,000	729		1,271
51504-001	Public Defenders' travel expenses	1,000	753		247
51505-001	Law clerks and investigators	1,000	-		1,000
51509-001	Registration fees	1,540	1,276		264
51517-001	Software Licenses & Maintenance	216	1,516		(1,300)
51513-001	Continuing education expenses	2,500	1,075		1,425
		<u>\$ 27,391</u>	<u>\$ 24,227</u>	<u>\$</u>	<u>3,164</u>
Total Public Defender		<u>\$ 496,459</u>	<u>\$ 471,304</u>	<u>\$</u>	<u>25,155</u>
County Supervisor of Assessments:					
<u>Services</u>					
51601-001	Supervisor's salary	\$ 81,302	\$ 84,335	\$	(3,033)
51610-001	Assistant's stipend	4,000	4,158		(158)
51602-001	Assessor's office employees' salaries	502,417	497,312		5,105
51618-001	Board of Review secretary's stipend	2,500	2,589		(89)
51619-001	GIS mapping coordinator stipend	3,500	3,629		(129)
51621-001	GIS mapping assistant stipend	2,000	2,079		(79)
51622-001	Deed clerk's stipend	1,500	1,550		(50)
51625-001	CIAO Certification	7,000	7,277		(277)
		<u>\$ 604,219</u>	<u>\$ 602,929</u>	<u>\$</u>	<u>1,290</u>
<u>Materials</u>					
51630-001	Clothing expense	\$ 750	\$ 750	\$	-
51604-001	Office expenses	8,000	7,918		82
51606-001	Publication expenses	3,000	1,844		1,156
51607-001	Copy machine expenses and supplies	2,500	2,531		(31)
51616-001	Computer forms expense	3,000	2,645		355
51611-001	Computerized assessment expenses	3,550	-		3,550
51612-001	Reassessment materials & supplies expenses	2,500	848		1,652
51605-001	Auto expenses	9,000	7,231		1,769
51620-001	Continuing education expenses	6,000	11,668		(5,668)
		<u>\$ 38,300</u>	<u>\$ 35,435</u>	<u>\$</u>	<u>2,865</u>
Total County Supervisor of Assessments		<u>\$ 642,519</u>	<u>\$ 638,364</u>	<u>\$</u>	<u>4,155</u>
Animal Control Center:					
<u>Services</u>					
53301-001	Administrator's stipend	\$ 3,500	\$ 3,500	\$	-

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, 2018

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
FICA Fund	Special Revenue	Receipt and disbursement of property taxes and local funds for the County's share of social security and Medicare taxes.
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.

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, 2018

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Jail Repair & Maintenance	Special Revenue	Receipt of transfers in from the General Fund for subsequent jail repairs and maintenance.
Law Library	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of law library expenditures.
Liability Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for liability insurance premiums.
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.
Pension Trust	Special Revenue	Receipt of transfer and other receipts to fund pension costs.
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.

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, 2018

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

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, 2018

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Unit Motor Fuel Tax	Special Revenue	Accumulation of state motor fuel tax allotments to be disbursed for specific approved projects.
Unit Road and Bridge Fund	Special Revenue	Receipt and disbursement of property taxes and other funding to support road and bridge improvements.
Unit Special Bridge	Special Revenue	Receipt of property taxes and other funds for the purpose of County bridge construction and repair.
VAID Grant	Special Revenue	Receipt and subsequent disbursement of grant proceeds.
Victims of Crime	Special Revenue	Receipt and disbursement of grant funds for the purpose of protecting victim rights.
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, 2018

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Capital Improvement Trust	Capital Project	Accumulation of receipts from the General Fund for future purchases of various types of equipment or property.
Jail Construction Fund	Capital Project	Receipt and disbursement of bond proceeds and other income for the construction of a new County Jail.

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

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2018

<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, 2018

<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, 2018

<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.