

Williamson County, Texas

Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2019

Williamson County, Texas
Comprehensive Annual Financial Report
Fiscal Year Ended September 30, 2019
Principal Officials

County Judge	Bill Gravell Jr.
Commissioner, Precinct 1	Terry Cook
Commissioner, Precinct 2	Cynthia Long
Commissioner, Precinct 3	Valerie Covey
Commissioner, Precinct 4	Russ Boles
County Auditor	Jerri L. Jones
Tax Assessor-Collector	Larry Gaddes
County Clerk	Nancy Rister
County Attorney	Doyle "Dee" Hobbs
County Treasurer	D. Scott Heselmeyer
District Clerk	Lisa David
District Attorney	Shawn Dick
Sheriff	Robert Chody

Official Issuing Report
Jerri L. Jones
County Auditor

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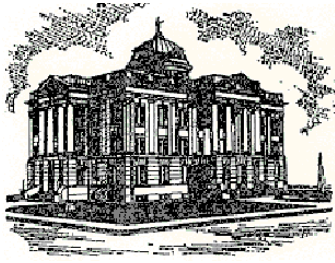
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Introductory Section

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AUDITOR'S OFFICE
Williamson County Courthouse
710 Main Street, Suite 301
Georgetown, Texas 78626
Phone: 512/943-1500
Fax: 512/943-1567

March 19, 2020

The Honorable District Judges
Betsy Lambeth, 425th Judicial District
Donna King, 26th Judicial District
Stacey Mathews, 277th Judicial District
Rick J. Kennon, 368th Judicial District
Ryan D. Larson, 395th Judicial District

The Honorable Commissioners Court, Williamson County, Texas
Bill Gravell Jr., County Judge
Terry Cook, County Commissioner, Precinct 1
Cynthia Long, County Commissioner, Precinct 2
Valerie Covey, County Commissioner, Precinct 3
Russ Boles, County Commissioner, Precinct 4

The Citizens of Williamson County

District Judges, Commissioners Court and Fellow Citizens:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Williamson County for the fiscal year ended September 30, 2019.

The County Auditor has oversight of all financial records of the county. It is the County Auditor's responsibility to prescribe the systems and procedures for handling the finances of the county, certifying available funds for the county budget, and examining, auditing and approving all disbursements from county funds prior to their submission to the Commissioners Court for approval. In addition the County Auditor serves as the Chief Financial Officer for federal and state financial award programs, Juvenile Service Department and Adult Probation Department.

This report consists of management's representations concerning the finances of Williamson County. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management of Williamson County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Williamson County's financial statements in conformity with GAAP. The County Auditor's Office audits the following: all fee collecting offices; contracts; purchasing; payroll which is prepared by the departments; and all invoices/payments requested and approved by county departments. Williamson County's comprehensive framework of internal controls has been designed to cost effectively provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As financial management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Williamson County's financial statements have been audited by Weaver and Tidwell, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Williamson County for the fiscal year ended September 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that Williamson County's financial statements for the fiscal year ended September 30, 2019 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Williamson County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal and state awards. These reports are available in the last section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Williamson County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Williamson County, organized in 1848, is located in the central part of the state, which is considered to be the top growth area in the state, and one of the top growth areas in the country. Williamson County currently occupies a land area of 1,135 square miles and serves an estimated population of 566,719.

Williamson County is a political subdivision of the State of Texas. Williamson County is empowered to levy a property tax on both real and personal properties located within its boundaries. This levy provides 79% of the revenue for the General Fund and 96% of the revenue for the Debt Service Fund. It has no legislative powers and restrictive judicial and administrative powers. The governing body of the County is the Commissioners Court of five members. The County Judge is the chairperson of the court and the Commissioners from each of the precincts are also members. The Court has only such powers as are conferred upon it by the Constitution and the laws of the State, or as may be hereafter prescribed. None has the authority to act on their own but must act only as a whole.

Williamson County provides essential things that make our communities livable: roads and bridges, public improvements, juvenile detention and education, law enforcement and corrections, a court system to protect our legal rights, secure storage of our important public records, and protection against threats to public health, to include providing health care to the indigent. Williamson County, beyond the Texas Constitutional requirements, also provides parks and emergency medical services that add to the quality of life for local residents.

In accordance with Local Government Code Chapter 111, the County has reached a population of more than 125,000 and the Commissioners Court has appointed a Budget Officer. The Budget Officer is responsible for preparing a county budget for the fiscal year. In preparing or monitoring the budget, the budget officer may require the county auditor or other district, county, or precinct officer of the county to provide information necessary for the budget officer to properly prepare or monitor the budget. The budget must be carefully itemized to make possible a comparison of the proposed expenditures with the expenditures of the preceding year. The budget must show as definitively as possible or with reasonable accuracy the purpose of each expenditure and the amount of money to be spent.

By statute, the County Auditor is solely responsible for projecting the revenues for the County. Once these processes are complete, the Budget Officer files a copy of the proposed budget with the County Clerk. The Commissioners Court holds a public hearing on the proposed budget. Any taxpayer of the County may attend and may participate in the hearing.

At the conclusion of the public hearing, the Commissioners Court takes action on the proposed budget. The Commissioners Court may make changes in the proposed budget that it considers warranted by law and required by the interest of the taxpayers.

The Commissioners Court may levy taxes only in accordance with the budget. After final approval of the budget, the Commissioners Court shall file the budget with the County Auditor and County Clerk and may spend county funds only in strict compliance with the budget, except in an emergency.

The Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the Court amends the original budget to meet an emergency, the Court files a copy of its order amending the budget with the County Clerk. The clerk attaches the copy to the original budget.

The Commissioners Court, by order, may authorize line item transfers between budgeted items within the same fund without authorizing an emergency expenditure.

State Law requires counties to adopt a budget before they adopt a tax rate. The Commissioners Court may levy taxes only in accordance with the budget. Chapter 26 of the Property Tax Code requires taxing units to comply with truth-in-taxation laws in setting their tax rates. This law has two purposes:

- to make the taxpayers more knowledgeable about tax rate proposals;
- and, in certain cases, to allow taxpayers to roll back or limit a tax increase.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Williamson County operates.

Local Economy. Williamson County continues to be one of the fastest growing counties in the state. Since 2010, the county's population has grown by 34 percent. It is the fifth fastest growing county in Texas. Williamson County's growth has been fueled by its location on the I-35 corridor and close access to Austin, Texas. In 2019, The Capital Area Metropolitan Planning Organization (CAMPO) dedicated \$400 million to the region for improvements to I-35. The funding will be an enormous benefit to regional transportation and economic development. The County's economic base has become home to many major industries, including high tech, manufacturing, healthcare and higher education. The regional economy continues to expand. A Major League Soccer franchise will locate in North Austin. Amazon will expand office space at the Domain with plans to add 1,400 new jobs. These developments have a positive economic benefit to Williamson County.

The County has a diverse workforce. This attracts new businesses to locate to the area. Job creation has caused many of the cities in the county to be some of the fastest growing cities in the country. The U.S. Census ranks Georgetown and Round Rock as two of the fastest growing cities with populations exceeding 50,000. Georgetown ranked seventh and Round Rock ranked fifteenth. In the past year, the City of Leander population exceeded 50,000. Leander more than doubled its population since the 2010 Census. New housing, building permits and new roads also demonstrate the growth. The diversity in the economy makes the County less vulnerable to economic downturns. The unemployment rate has been lower than the national average. The County unemployment rate decreased from 3.0% in September 2018 to 2.8% in September of 2019; the rate was significantly lower than the national rate for September which decreased from 3.6% in 2018 to 3.3% in 2019.

The County has experienced major job growth and proliferation of business and residential development. Business incentives, a low tax rate and affordable housing are major factors that have contributed to the growth of the county. Williamson County population is expected to grow to more than 1.6 million by 2050. In the 2010 Census, Williamson County population was 422,679. Based on the latest projections, Williamson County population could virtually quadruple by the year 2050.

Businesses are locating to the County. Throughout the county businesses are expanding or moving to the area. In 2019, Apple broke ground on its North Campus. They will invest \$1 billion in this campus. Apple is expected to increase its footprint and has the capacity to create up to 15,000 jobs. The site will include a 50-acre nature and wildlife preserve that will be open to the public. The workspaces will run on renewable energy. James Avery is planning to build a 35,000 square foot facility in Cedar Park. The company expects to employ up to 102 people. Additive Manufacturing Technologies is also planning to move to Cedar Park. The company specializes in 3D printed parts. The company plans to lease an 18,000 square foot facility and create up to 100 jobs. Costco announced it will build a 158,000 square foot store in Georgetown. There is not another Costco between Georgetown and Dallas. The store is expected to attract shoppers as far North as Temple, Killeen and Fort Hood. It is the only Costco in the area located on I-35. It is expected to employ up to 235 people. In Round Rock, Michael Angelo's will expand their current facilities over the next three years. This will be an \$11 million investment.

Other developments are in the works throughout the County. In Northeast Round Rock, a new housing development is in the planning stages. KB Home plans to build 1,200 homes on 350 acres. Also in Round Rock, a \$200 million mixed use development, The District, has been approved by the City. The development is expected to create 5,000 jobs when fully developed. Another mixed use development in Hutto is taking shape. Several retail establishments are under construction in the 35 acre Co-Op district. Another major development in Hutto is a 1,300-home master-planned community. In North Williamson County, the City of Jarrell is a growing community, having grown 72% since the last Census. A major development, Sonterra is under construction. The development ranked ninth as one of the top-selling subdivisions in the county. Sonterra has about 2,500 homes built with another 4,500 homes planned. Two residential projects are in the works in the City of Taylor. The two subdivisions will have more than 600 homes when complete.

Access to health care expands in response to the continued growth. Austin Regional Clinic will build a 6,400 square foot facility in Liberty Hill. The facility will include family medicine and pediatrics, as well as a lab. St. David's Georgetown hospital completed a \$2.5 million project to expand inpatient rehabilitation services. The expansion will allow the rehab unit to serve about 72 additional patients each year. The second phase of the St. David's HealthCare expansion in Leander is almost complete. The 60,000 square foot medical building is expected to open this spring.

New sports and entertainment venues will be built. Kalahari Resort in Round Rock is on track to open in November 2020. The 30 acre water park resort is expected to employ up to 700. It will have over 975 guest rooms and a 200,000-person convention center. In Cedar Park, three sports facilities are scheduled to be built. ISports Training and Performance Center and Max Out Sports will be completed in 2020. U.S. Tennis Association Texas is scheduled to open in 2021. These three facilities will add 337,000 square feet of building space and will offer a variety of multisport venues such as NHL-size hockey rinks, volleyball courts, turf fields and tennis courts. Perfect Game announced plans to relocate its national headquarters to Hutto. The complex will offer 24 turf baseball fields. It will be a mixed-use development offering areas of entertainment, retail, and restaurants and is the largest development deal in Hutto history. The County broke ground on its largest park, River Ranch. The 1,354-acre park is located between Leander and Liberty Hill. The park will include 10-12 miles of trails, camping, playgrounds, horse paths, RV parking and pavilions.

Williamson County is part of the Austin-Round Rock metropolitan area. The metropolitan area continues to be a top performer in numerous national rankings. Since 2010 the County has been listed as one of the healthiest counties in Texas. In 2019 the County ranked 3rd. In 2019, US News and World Report ranked Round Rock #1 in their "Best Places to Live". Georgetown is listed as the third safest city in Texas by Safehome.org. WalletHub ranked Cedar Park as 10th in their "Best Small Cities in America".

Long-Term Financial Planning. In November 2013, Williamson County voters approved \$275 million in road construction and improvement bonds and \$40 million in park bonds. The \$275 million General Obligation Road Bond projects spent \$36.0 million in FY 2019 on engineering and construction for various roadways such as North Mays Extension (Paloma Drive to Oakmont Drive) (\$6.1M), SH 29 Bypass/Inner Loop (IH-35 to FM 2243) (\$5.8M), CR 110 Middle Phase 2 (Limmer Loop to CR 107) (\$3.4M), CR 119/Ed Schmidt Boulevard Extension Phase 1 (Limmer Loop to Chandler Road) (\$3.1M), CR 200 Phase I (South Bear Creek to CR 202) (\$2.6M), Seward Junction SW (SH 29 at CR 213 to US 183 at CR 259) (\$2.5M), RM 620/Rail Road Bridge (\$2.0M), CR 176 at RM 2243 (\$1.9M), and Seward Junction SE (US 183 at CR 259 to SH 29 at CR 266) (\$1.9M). Williamson County has partnered with other entities to complete some of the road bond projects. City of Georgetown partnered with Williamson County on engineering, design and construction on Southwest Bypass and Inner Loop improvements. Williamson County has also partnered with the City of Hutto on CR 119, and the City of Round Rock on North Mays Extension.

In FY 2019, the \$40 million General Obligation Park Bonds spent \$8.0 million. The major projects for the park bond during the fiscal year are River Ranch Phase 1 (\$4.5M), Park Land Acquisition (\$2.0M), Brushy Creek Trail Phase V (\$797K), and Williamson County Expo Center RV Site (\$491K).

In May 2015, Williamson County issued \$59,645,000 in Certificates of Obligation (2015 CO) to build County facilities and buildings. In FY 2019, the 2015 CO bond spent a total of \$6.8 million. The bond funds were spent towards construction of the Georgetown Annex Building (\$4.5M), Williamson County Regional Animal Shelter (\$1.3M), North Campus Buildings (\$687K), and the Inner Loop Annex Modifications (\$252K).

Relevant Financial Policies

Financial Policy. The Williamson County Commissioners Court ensures financial stability within the County government by adopting proactive, responsible policies that allow the County to respond to growth and infrastructure needs while maintaining a high standard of County-provided services. The Financial Policy guides Commissioners Court members as they evaluate funding decisions for future county services. The Court will continue to identify early opportunities to reprioritize projects and investments and adjust strategies where necessary.

Debt Management Policy. This policy has been adopted to provide a conceptual framework for the issuance and management of debt. This policy recognizes the capital improvement needs of a growing county and the need to balance the taxpayer's ability to pay. The County will consider various factors before the issuance of debt and take a prudent approach.

Fund Balance Policy. The County has adopted a policy to maintain an appropriate level of fund balance. The level of the Unassigned Fund Balance for the General fund shall not be less than 35% of total General Fund budgeted expenditures.

County Investment Policy. The objectives of the County's investment policy are to match the suitability of investments to financial requirements; achieve safety of principal; maintain liquidity; diversify the portfolio by investment type, issuer and maturity sector; and to seek the highest possible yield within policy and cash flow constraints. The policy adheres to the statutory requirements of Local Government Code 116.112(a) and /or Title X, Chapter 2256, Section 2556.005 (f) and (g) of the Texas Government Code.

The conservative fiscal stewardship and county policies contributed to the affirmation of the County's bond rating of AAA by Standard & Poor's and Fitch Ratings throughout 2019. This rating enables the County to have lower interest rates when issuing bonds resulting in substantial savings to the taxpayers.

Special Recognition and Appreciation. Traditionally the Auditor's Office recognizes an individual who has significantly contributed to our efforts to maximize efficiencies within Williamson County. This year we would like to recognize Vicky Edwards for her hard work and dedication to the County. As Senior Administrative Assistant of the Infrastructure Department, Vicky has worked collaboratively with the Auditor's Office to improve the road and bridge contract process. She has a positive attitude, willingness to learn, and great attention to detail. She consistently reaches out to the Auditor's Office to understand the contracts and assures accuracy on tracking the balances of individual contracts as well as subsequent work authorizations. She consistently goes above and beyond which enables the County Auditor to maximize timelines on the contract review process. Her support to the County Auditor's Office is invaluable to Williamson County.

Awards and Acknowledgements

CAFR: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Williamson County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2018. This was the 27th consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our CAFR for FY 2019 continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate. A copy of this report can be found on the County website at www.wilco.org.

PAFR: The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Williamson County for its Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2018. This was the 14th consecutive year that the County has achieved this award. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive the Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a PAFR, whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe that our PAFR for FY 2019, which will be submitted to the GFOA, continues to conform to the Popular Annual Financial Reporting requirements. A copy of this report can also be found on the County website at www.wilco.org.

This financial report is possible because of the efficient and dedicated service of the audit team of Weaver and Tidwell, L.L.P. In addition, allow me to express my appreciation to the Commissioners Court and the Audit Committee for their interest and continued support and for the responsive and progressive way they support the financial position and operations of the County. Also, I am grateful to all elected officials and employees concerning all matters related to the operation of this office during the past year and for their efforts toward improving County business. Finally, a special thank you to Julie Kiley, Melanie Denny, and Pam Navarrette for their unwavering devotion to duty during the External Audit and the subsequent preparation of the CAFR and PAFR.

Respectfully submitted,

A handwritten signature in black ink that reads "Jerri L. Jones". The signature is written in a cursive, flowing style.

Jerri L. Jones
County Auditor

Williamson County, Texas

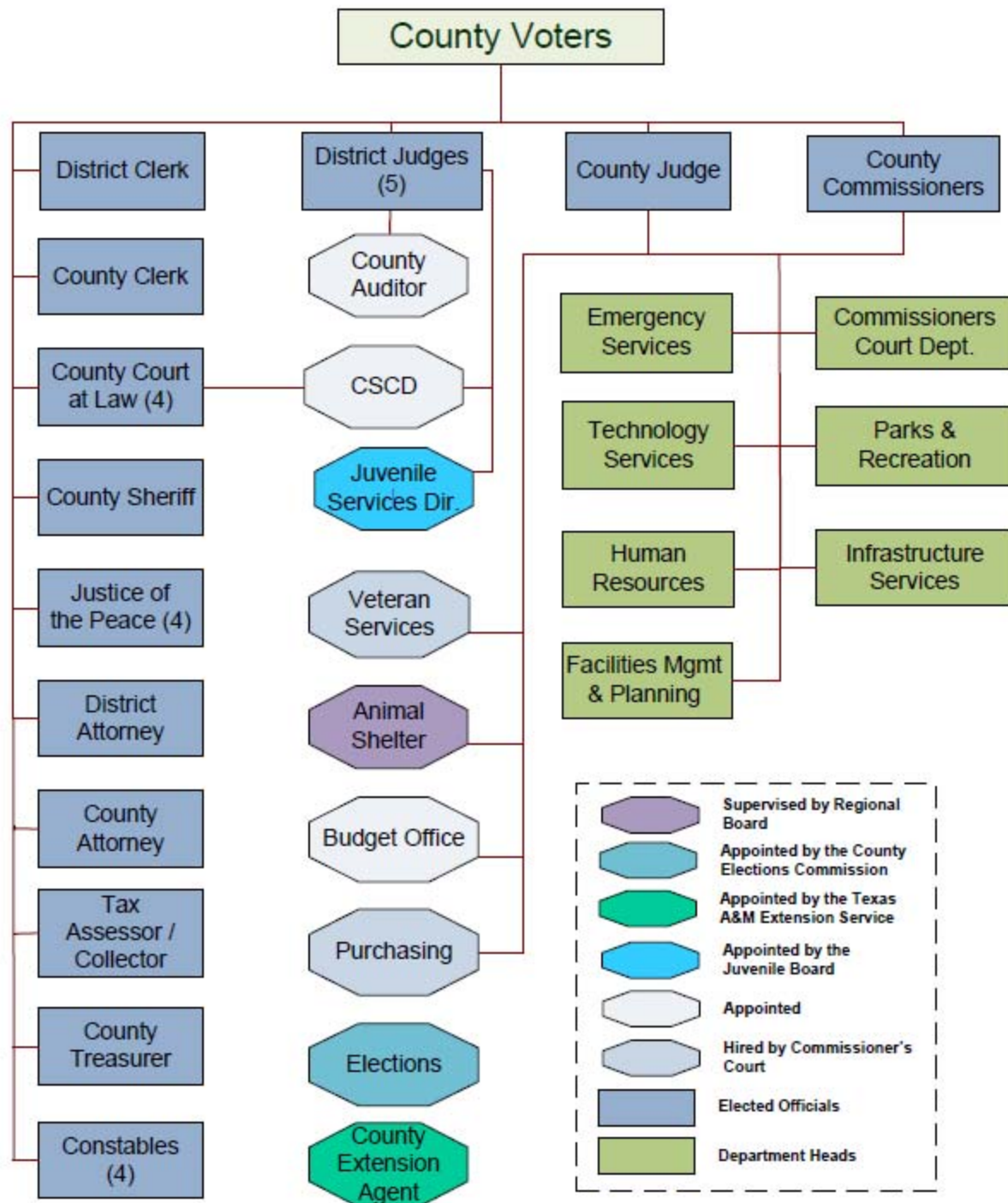
Officials*

Judge, 26th Judicial District Court
Judge, 277th Judicial District Court
Judge, 368th Judicial District Court
Judge, 395th Judicial District Court
Judge, 425th Judicial District Court
County Auditor
County Judge
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4
Constable, Precinct 1
Constable, Precinct 2
Constable, Precinct 3
Constable, Precinct 4
County Clerk
Judge, County Court at Law #1
Judge, County Court at Law #2
Judge, County Court at Law #3
Judge, County Court at Law #4
District Attorney
District Clerk
Justice of the Peace, Precinct 1
Justice of the Peace, Precinct 2
Justice of the Peace, Precinct 3
Justice of the Peace, Precinct 4
County Attorney
Sheriff
Tax Assessor/Collector
County Treasurer
Budget Officer
Senior Director of Emergency Services
Elections Administrator
Senior Director of Human Resources
Senior Director of Technology Services
Senior Director of Infrastructure
Senior Director of Facilities
Senior Director of Parks and Recreation
Purchasing Agent
Director of Veterans Services
CSCD Director
County Extension Service Agent
Juvenile Services Director
Animal Services Director

Donna King
Stacey Mathews
Rick J. Kennon
Ryan D. Larson
Betsy Lambeth
Jerri L. Jones
Bill Gravell, Jr.
Terry Cook
Cynthia Long
Valerie Covey
Russ Boles
Vinnie Cherrone
Rick Coffman
Kevin Stofle
Marty Ruble
Nancy Rister
Brandy Hallford
Laura Barker
Doug Arnold
John B. McMaster
Shawn Dick
Lisa David
KT Musselman
Edna Staudt
Evelyn McLean
Stacy Hackenberg
Doyle "Dee" Hobbs
Robert Chody
Larry Gaddes
D. Scott Heselmeyer
Ashlie Koenig
Chris Connealy
Christopher J. Davis
Rebecca Clemons
Jay Schade
Robert Daigh
Dale Butler
Russell Fishbeck
Randy Barker
Sherry Golden
Steve Morrison
Katherine Whitney
Scott Matthew
Cheryl Schneider

* As of September 30, 2019

Organizational Chart



Effective: 03/08/2019



Government Finance Officers Association

**Certificate of
Achievement
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in Financial
Reporting**

Presented to

**Williamson County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morill

Executive Director/CEO

Financial Section

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Independent Auditor's Report

To the Honorable County Judge,
and County Commissioners
Williamson County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County, Texas (the County), as of and for the year ended September 30, 2019, 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 misstatements, 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.

The Honorable County Judge,
and County Commissioners
Williamson County, Texas

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2019 and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Special Road and Bridge Fund 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 Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, 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, which 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Introductory Section, Combining and Individual Fund Statements and Schedules, and Statistical Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and *Texas Uniform Grant Management Standards*, and is also not a required part of the basic financial statements.

The Combining and Individual Fund Statements and Schedules and the Schedule of Expenditures of Federal and State 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 Fund Statements and Schedules and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Honorable County Judge,
and County Commissioners
Williamson County, Texas

The Introductory Section and Statistical Information have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
March 19, 2020

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Management's Discussion and Analysis

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Management's Discussion and Analysis

As management of Williamson County, we offer readers of the Williamson County financial statements this narrative overview and analysis of the financial activities of Williamson County for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages ix through xv of this report.

Financial Highlights

- The assets and deferred outflows of Williamson County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$447.8 million. Of this amount \$60.5 million is restricted for specific purposes such as: road and bridge, debt service, public safety and records management.
- As of the close of the current fiscal year, Williamson County's governmental funds reported combined ending fund balances of \$436 million.
- The unassigned fund balance for the General Fund was \$91.2 million, or 50% of total General Fund expenditures, down from 56% last year. The major factors for the variances in revenues and expenditures are explained later in the analysis.
- The County redeemed and defeased debt this year. In August 2019, the County redeemed the Series 2014 Limited Tax Bonds. The outstanding principal amount redeemed was \$19.5 million. Also, the County redeemed and defeased \$5.5 million of the 2013 Limited Tax Refunding bonds.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Williamson County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements and; 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of Williamson County's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Williamson County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, debt payments, and earned but unused vacation leave).

In the Statement of Net position and the Statement of Activities, the County presents information of the primary government (governmental activities):

Governmental Activities – Most of the County's basic services are reported here such as public safety, parks, and community services. Property taxes finance most of these activities.

The government-wide financial statements can be found on pages 23 and 24 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of unencumbered resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Williamson County maintains 52 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General Fund, Special Road and Bridge Fund, Debt Service Fund, Capital Project Fund, and Pass-through Funding Program, all of which are considered to be major funds. Data from the other 47 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Williamson County adopts an annual appropriated budget for its General Fund, certain Special Revenue Funds, and the Debt Service Fund. Budgetary comparison statements have been provided for the General Fund and Special Road and Bridge Fund to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 25 through 30 of this report.

Proprietary Funds. The only type of proprietary fund that Williamson County maintains is Internal Service Funds which are an accounting device used to accumulate and allocate costs internally among the County's various functions. Williamson County uses two Internal Service Funds to account for the Fleet Maintenance Fund and the Benefits Fund. Because both of these services predominantly benefit the government they have been included within governmental activities in the government-wide financial statements.

The proprietary fund financial statements provide separate information for the Fleet Maintenance Fund and the Benefits Fund. Both Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the Internal Service Funds is provided in the form of combining statements elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 31 through 33 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Williamson County's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 34 of this report.

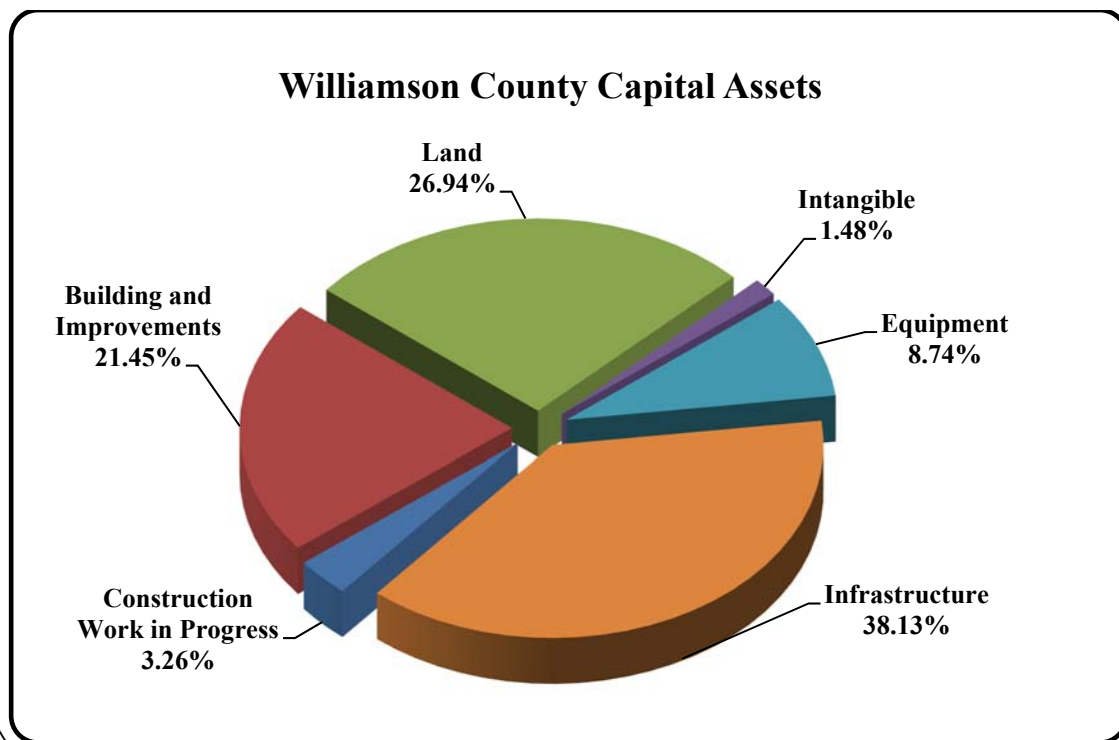
Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35 through 64 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and Internal Service Funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 73 through 132 of this report.

Summary of Statement of Net Position

	Primary Government	
	Governmental	
	Activities	
	2019	2018
Current Assets and Other Assets	\$ 530,009,076	\$ 564,857,988
Capital Assets	940,622,105	848,701,165
Total Assets	1,470,631,181	1,413,559,153
Deferred Outflows of Resources	73,678,993	65,429,502
Total Deferred Outflows of Resources	73,678,993	65,429,502
Current Liabilities	41,107,742	35,232,051
Noncurrent Liabilities	1,048,429,626	1,072,408,807
Total Liabilities	1,089,537,368	1,107,640,858
Deferred Inflows of Resources	7,004,043	21,648,778
Total Deferred Outflows of Resources	7,004,043	21,648,778
Net Position:		
Net Investment in Capital Assets	637,304,132	576,802,803
Restricted	60,512,370	76,157,795
Unrestricted	(250,047,739)	(303,261,579)
Total Net Position	\$ 447,768,763	\$ 349,699,019

Total net position increased by \$98.1 million compared to 2018. There are significant changes in the statement of net position at September 30, 2019 from September 30, 2018. Capital assets increased by \$91.9 million as a result of ongoing county road improvements, county buildings and equipment, such as the Georgetown Annex, County Road 110 improvements, county voting machines, the Regional Animal Shelter Expansion, and the acceptance of several new subdivisions. Noncurrent Liabilities decreased by \$23.9 million. This is primarily due to the paying down of bonded debt in the amount of \$25 million. In addition, the County's net pension liability increased to \$86 million. This is primarily a result of plan changes effective in 2019 for a 1% cost of living adjustment (COLA).



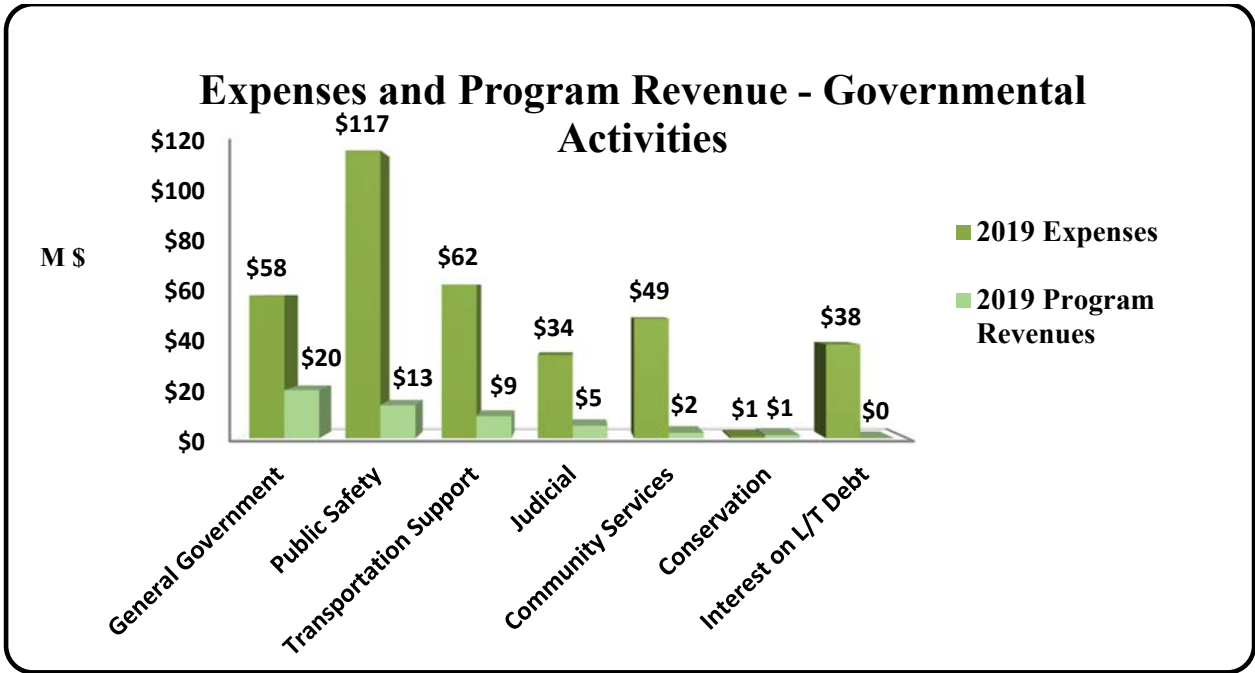
A portion of the County's net assets (\$940.6 million) reflects investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment). Williamson County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. It should be noted that the resources needed to repay the debt associated with these capital assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

However, the investment in capital assets does not necessarily correlate directly with changes in capital assets as a whole. Many road projects, once completed, are contributed to the local entity involved thus removing the asset from the County's books. In 1999, County Commissioners recognized the need to address transportation needs in the County. Discussions with local and state governments and community leaders led to the development of a Multi-Corridor Plan. Since 2000, in order to facilitate economic growth and to increase the quality of life, the County started responsibly issuing road bonds to address road improvements countywide. As road projects are completed, ownership of many of the new roads is transferred to the appropriate local entity. This plan has benefited the County over the years making travel faster and safer throughout the county.

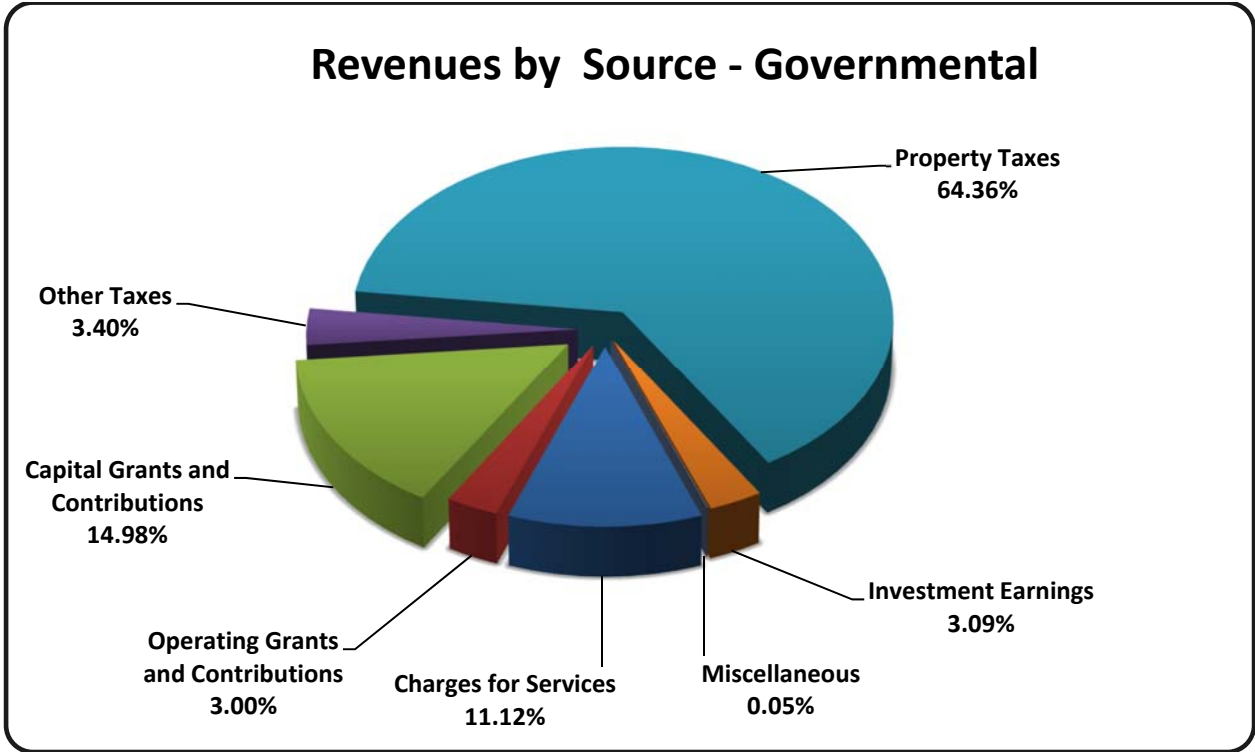
Williamson County's Changes in Net Position

	Primary Government	
	Governmental	
	Activities	
	2019	2018
Revenues		
Program revenues:		
Charges for services	\$ 50,782,646	\$ 48,552,835
Operating grants and contributions	13,699,587	17,125,735
Capital grants and contributions	68,415,425	48,139,969
General revenues:		
Property taxes	293,986,916	272,300,406
Other taxes	15,533,141	31,775,438
Investment earnings	14,119,674	8,477,449
Miscellaneous	242,098	165,001
Total Revenues	<u>456,779,487</u>	<u>426,536,833</u>
Expenses		
General government	58,051,710	54,797,454
Public safety	116,707,999	99,809,010
Transportation support	62,487,644	72,329,109
Judicial	33,832,980	27,337,346
Community services	48,664,236	32,584,267
Interest on long-term debt	38,255,649	40,588,916
Conservation	709,525	369,119
Total Expenses	<u>358,709,743</u>	<u>327,815,221</u>
Change in Net Position	98,069,744	98,721,612
Net Position, Beginning	<u>349,699,019</u>	<u>250,977,407</u>
Net Position, Ending	<u>\$ 447,768,763</u>	<u>\$ 349,699,019</u>

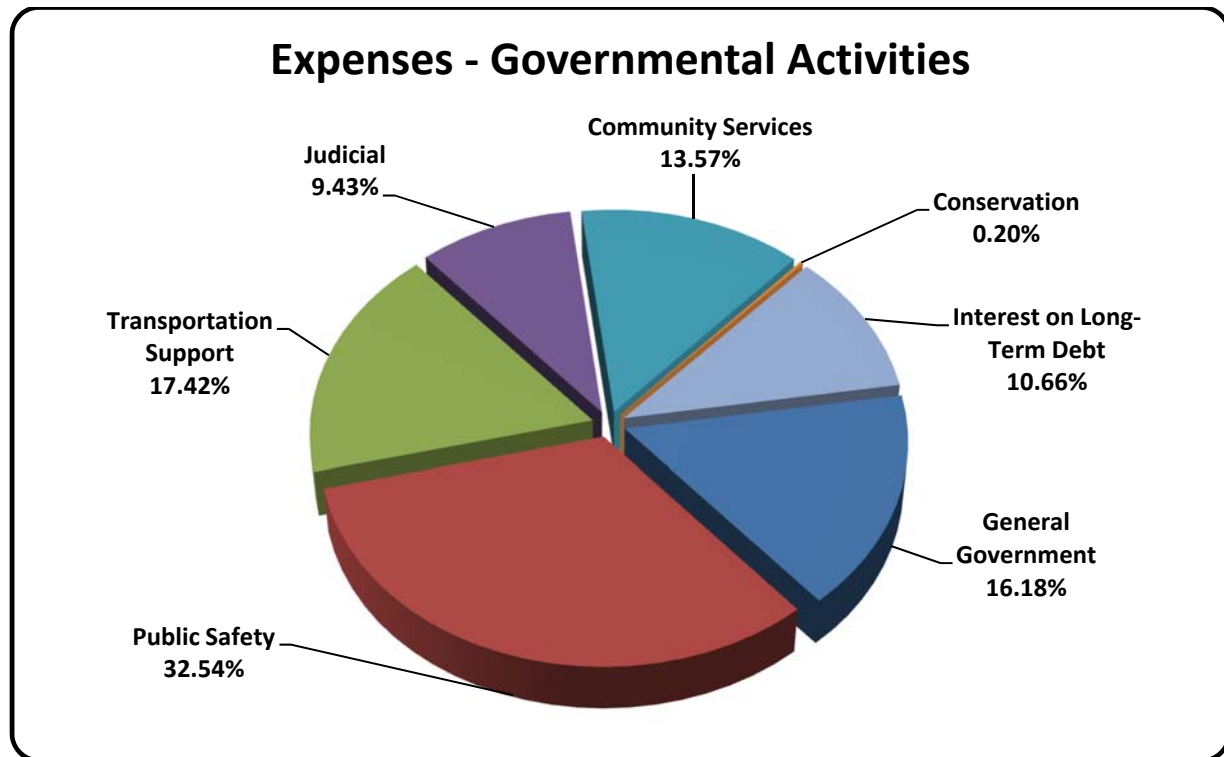
Changes in net position from year to year are a result of the net impact of the change in revenues and expenses from one year to the next. Total revenues for 2019 increased, primarily as a result of taxes. Property tax revenues increased by \$21.7 million. For 2019, tax rates slightly decreased; however, property values increased by 13%. Capital grants and contributions increased by \$20.3 million. This increase is primarily driven by the acceptance of new subdivision roads such as sections of Sonterra West, Santa Rita Ranch and Rancho Sienna for county road maintenance. Investment earnings was \$5.6 million higher due to favorable interest rates. Expenses increased in 2019 compared to 2018, as a result of an increase in public safety and judicial expenses related to the continued growth of the County. Additionally, community services expenses increased due to payments to the state from the Local Provider Participation Fund. This fund is made up of mandatory payments from hospitals to use as the non-federal portion of the Medicaid match for several federal programs. The pension expense increased from prior year which is recorded across all functions. This increase is primarily due to plan changes effective in 2019 for a 1% cost of living adjustment (COLA).



The chart above compares expenses and direct revenues associated with like county services. The pie chart below includes other revenues, i.e. tax collections that are not tied to individual services provided by the County.



The pie chart below breaks out all expenses by type of service provided by the County.



Financial Analysis of the Governmental Funds

As noted earlier, Williamson County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of this section is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Williamson County's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

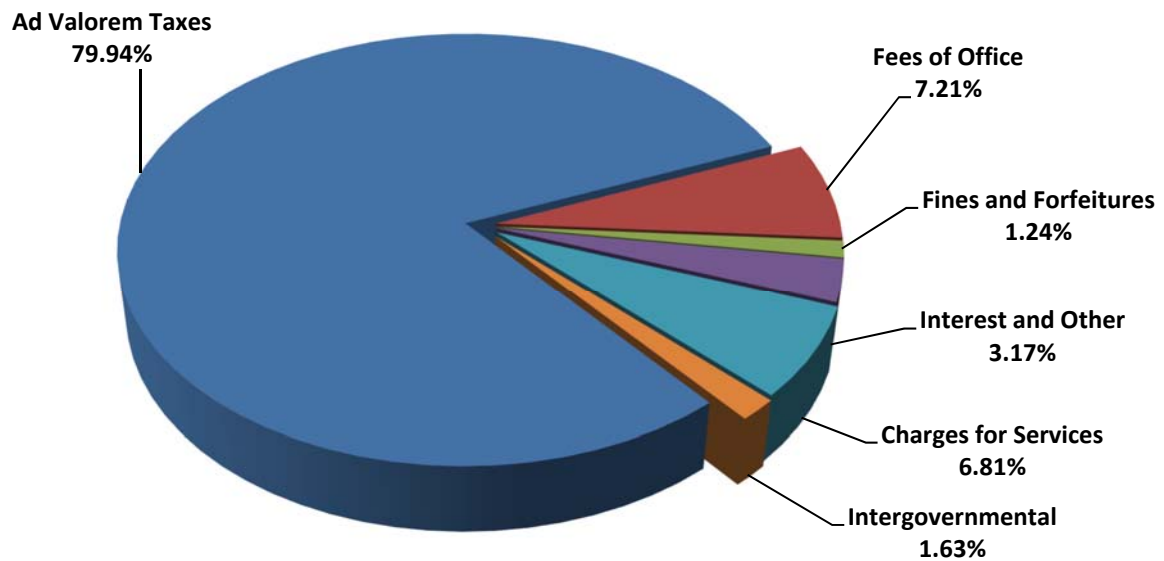
As of the current fiscal year end, Williamson County's governmental funds reported combined ending fund balances of \$436 million, a decrease of \$59.8 million compared to the prior year. This decrease is primarily driven by a \$53.5 million decrease in the Capital Project fund balance. The construction and/or improvements of county roads, parks and buildings is the primary cause of the decrease. In addition, the Local Provider Participation Fund balance decreased by \$4.3 million. This decrease was due to the reduction of the mandatory payment rate for the hospitals in the current fiscal year. In addition, payments for Medicaid matching programs were higher than the previous year. \$61.5 million of the fund balance is nonspendable. The majority of the nonspendable amount is due to a receivable due from the Texas Department of Transportation for the Pass-Through Financing Program. \$283.3 million of the fund balance is restricted and committed. This means that these funds are earmarked for specific purposes that have been either imposed by state legislation or by formal action taken by Commissioners Court. The remaining balance is unassigned and can be used for any purpose.

General Fund. The General Fund is the chief operating fund of the County. At the end of the current fiscal year, total fund balance of the General Fund was \$120.2 million with a \$722 thousand nonspendable fund balance for investment in capital leases and prepaid expenses. In 2013, the County established a plan to reduce excess reserves to fund various county capital projects. In 2017, the County began funding another program, the "Corridor Plan", with a portion of the general fund tax rate committed to this program. The corridor plan will focus on identifying and preserving future transportation corridors within the county. The Corridor Plan is also being funded from Road and Bridge excess reserves. \$28.2 million of the General Fund balance is committed to both plans. \$16.7 million is committed for unspent capital projects and \$11.5 million is committed for the transportation plan. As a measure of the General Fund's liquidity, it is useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance for 2019 represents 49.9% of total General Fund expenditures. This significant fund balance to total expenditure ratio indicates a healthy financial position. The County has adopted a policy to maintain an appropriate level of unassigned General Fund balance to protect against a reduction of services due to temporary revenue shortfalls or unexpected one-time expenditures. A Fund Balance Policy adopted by the Commissioners Court in 2009 states that the level shall not be less than 35% of total General Fund budgeted expenditures.

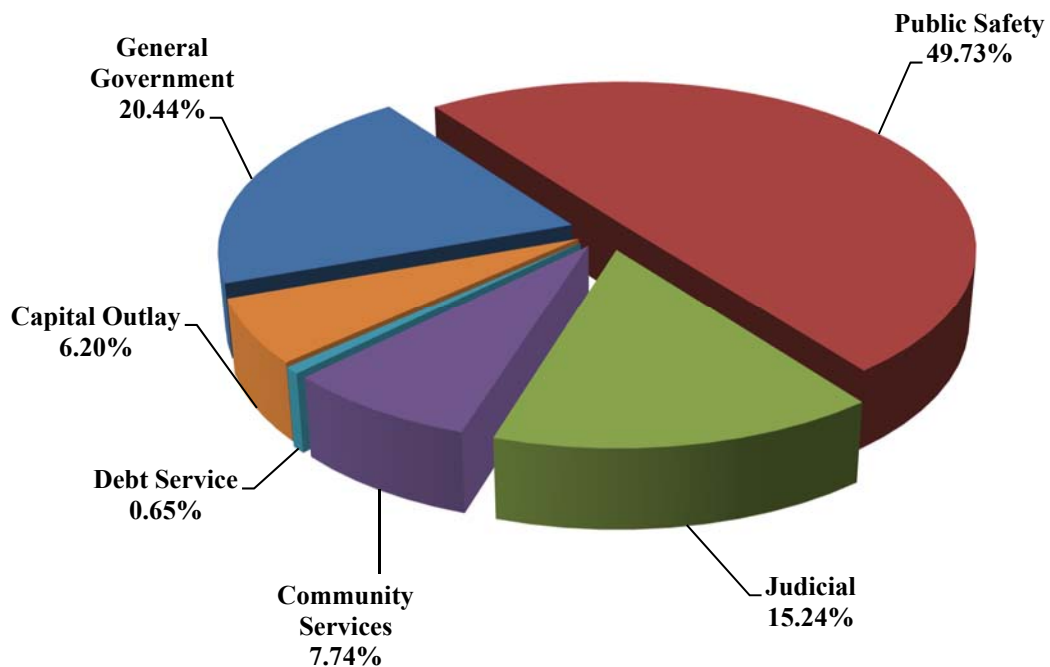
The fund balance of Williamson County's General Fund has increased by 5.71% during the current fiscal year. General Fund revenues increased by \$15.7 million. Tax revenue increased by \$10.6 million. The continued growth in the county with new homes and new businesses along with the increase in property values are the factors in the increase of tax revenue. Interest revenue increased by \$2.9 million caused by favorable interest rates and investment strategies. Fees of Office increased by \$1 million. General Fund expenditures increased by \$16.6 million. Capital Outlay increased by \$3 million. One of the major increases is the purchase of new county election equipment. The County spent an additional \$1.7 million in the Uncompensated Care Program. This program provides funding to hospitals in the county to offset the cost of indigent health care. The growth of the County has created an increase in the demand for services. Judicial costs increased by \$2.8. million. This is due to an increase in court appointed attorney costs. Information Technology costs increased in 2019. Security, internet, network and software maintenance are the major costs. Enhancements to audio/visual equipment for the county and district courts were funded. Employer medical and employer retirement costs increased among all county departments. Part of the increase is attributed to personnel: thirty nine new positions were approved in the general fund, with seven positions in general government, twenty two positions in public safety, six positions in judicial, and four positions in community service.

General Fund revenues and expenditures are graphically depicted below.

General Fund Revenues



General Fund Expenditures



General Fund Budgetary Highlights. The county budget is prepared in accordance with financial policies approved by the Commissioners Court, and in accordance with generally accepted accounting principles accepted in the United States. The Budget Officer is responsible for preparing the budget. By statute, the County Auditor is solely responsible for projecting revenues for the County. The budget is approved by the Commissioners Court. This budget is set at a line item level as a management tool during the fiscal year. Budgetary transfers more than \$500 must be approved by the Commissioners Court.

Actual revenues were \$4.8 million higher than budgeted revenues. Interest Revenues were \$2.5 million higher than expected. Interest rates were much higher than anticipated. Fees of Office were \$1.1 million higher and Charges for Services were \$778 thousand higher than expected. Due to the nature of these revenue sources, a conservative approach is used to project revenue for Fees of Office and Charges for Services. Actual expenditures were \$9.2 million less than budgeted. The major savings were in General Government and Public Safety. There were personnel savings in all functions of the general fund.

Additional information on Williamson County's General Fund Budget to Actuals can be found on page 29 and pages 73 through 75 of this report.

Long-Term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$899.6 million. Williamson County's debt has decreased by \$83.8 million during the current fiscal year. The key factors in this decrease were the scheduled annual payments for previously issued debt in the amount of \$53.6 million and additional debt reductions. In August 2019, the County redeemed the Series 2014 Limited Tax Bonds. The outstanding principal amount redeemed was \$19.5 million. Also, in August 2019 the County redeemed and defeased \$5.5 million of the 2013 Limited Tax Refunding bonds. The additional debt reduction cost savings for the debt reductions is \$10 million dollars over the next 15 years.

Additional information on Williamson County's long-term debt can be found in NOTE 9 on pages 51 through 54 of this report.

Debt Service Fund. The total fund balance at year end was \$6.9 million, all of which was restricted for the payment of debt service. This balance reflects a current year net increase of \$92 thousand. Interest earnings were higher than projected. Property taxes were slightly lower than projected. The net effect the County received was \$50 thousand more than projected. Paying off existing debt reduced interest payments this fiscal year. These variances are the key changes to the increase in the debt service fund.

The County's continued investment in infrastructure has resulted in substantial growth of the tax base. In 2006, County management pledged to the citizens a stabilization of the portion of the tax rate supporting debt service. The current fund balance is sufficient to maintain this goal while continuing to address the needs of the County.

Additional information on Williamson County's long-term debt can be found in NOTE 9 on pages 51 through 54 of this report.

Capital Projects Fund. The Capital Projects Fund had a total fund balance of \$134.6 million which is a decrease from FY 2018 of \$53.5 million. The decrease in fund balance is related to no bonds issued in 2019 and a reduction of contributions from other entities for various capital projects. Williamson County partnered with several entities to complete various projects. The contributions by these entities decreased by \$5.1 million as compared to last year. Contributions decreased from the previous year due primarily to the completion of the SH 195 project. In 2019 no contributions from the participating entities to the Williamson County Regional Animal Shelter were due to the county. The remaining contributions for the Regional Animal Shelter are expected in fiscal year 2020. Capital project expenditures decreased \$15.8 million. The decrease is largely due to the completion of the Georgetown Annex and the North Campus Facility in fiscal year 2018. Total expenditures from the Capital Projects Fund were \$85 million with capital outlay expenditures accounting for \$52.2 million. The major expenditures during the year include \$6.1 million for North Mays Extension (Paloma Drive to Oakmont Drive), \$5.8 million for SH 29 Bypass/Inner Loop (IH-35 to FM 2243), \$4.5 million for River Ranch Phase 1, \$4.5 million for Georgetown Annex Building,

\$3.4 million for CR 110 Middle Phase 2 (Limmer Loop to CR 107), \$3.1 million for CR 119/Ed Schmidt Boulevard Extension Phase 1 (Limmer Loop to Chandler Road), \$2.6 million for CR 200 Phase I (South Bear Creek to CR 202), and \$2.5 million for Seward Junction SW (SH 29 at CR 213 to US 183 at CR 259).

Capital Assets. Williamson County's investment in capital assets as of September 30, 2019 amounts to \$940.6 million (net of accumulated depreciation). This investment includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways, and bridges.

Major capital asset additions during the current fiscal year include the following:

- Georgetown Annex
- Caughfield Phase 1
- CR 119 (Limmer Loop to Chandler Road)
- Animal Shelter Expansion
- Forest North Drainage Improvement
- Siena Section 3
- Express Voting Machines
- Sonterra West Section 12 Phase 1 & 2
- River Ranch Park (additional land purchased)
- Santa Rita Ranch South Section 7A
- Santa Rita Ranch Phase 1 Section 11
- Jail Plumbing and Kitchen Remodel
- Rancho Sienna Section 13A & 13B
- Business Park at Brushy Creek Section 2
- Siena Section 18

Additional information on Williamson County's capital assets can be found in NOTE 6 on pages 49 through 50 of this report.

Special Road and Bridge Fund. The Special Road and Bridge Fund has a total fund balance of \$22.5 million, with a net increase of \$923 thousand. County Commissioners adopted a tax rate of \$.04/100 for Road & Bridge activities. Preserving the same property tax rate allows the County to implement an increase in county road maintenance and improvement projects. This additional funding is part of a long-range plan for maintaining and improving county roads.

Proprietary Funds. Proprietary funds are made up of two Internal Service Funds which include the Fleet Service Fund and the Benefits Fund.

Economic Factors and Next Year's Budgets and Rates

Economic Conditions. Williamson County's population growth has been driven in part by its location in Central Texas. The population boom has contributed to housing demands and job growth. Low tax rates, affordable housing and business incentives are major factors that have contributed to the County's growth. The regional economy continues to expand. The economy continues to diversify, with unemployment rates below state and national averages. New residents to the county, new houses and new businesses are projected to continue for many years. The growth has caused a demand for services in the areas of law enforcement, emergency services and the court systems. In fiscal year 2020, the County will focus on technology enhancements, such as upgrades to the jail camera system. To continue to improve the processes in the court systems, a new pretrial service department is funded in fiscal year 2020. Capital improvements such as remodeling the Emergency Operation Center and the buildout of an additional district courtroom are funded in 2020. In addition, the County plans to defease \$42 million of existing debt. This amount is in addition to the required 2020 debt payments.

The taxable assessed valuation (TAV) growth has been solid, spurred by affordable home prices and ample developable land which fuels property tax revenue growth. An increase of 13% TAV was recorded in fiscal 2018. In 2019 TAV grew 12%. Property tax collections remain consistent with historic levels. The average collection rate is 99.67%.

The economic base has grown significantly; commercial developments have resulted in the expansion of retail, higher education, and the healthcare sector. Several areas of the county are becoming key economic corridors. These areas are attracting new businesses to the county. The availability of jobs benefits Williamson County.

Unemployment. The September 2019 unemployment rate for Williamson County was 2.8%, which is a decrease from the rate of 3.0% a year ago. This compares favorably to the state's unemployment rate of 3.3% and the national rate of 3.3%.

All of these factors were considered in preparing Williamson County's budget for FY 2020.

Requests for Information

This financial report is designed to provide a general overview of Williamson County's finances for those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following:

Office of the County Auditor
710 S. Main Street, Suite 301
Georgetown, Texas 78626
jkiley@wilco.org

Basic Financial Statements

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Williamson County, Texas

Statement of Net Position

September 30, 2019

	Primary Government Governmental Activities
ASSETS	
Cash and investments	\$ 405,173,139
Accounts receivable (net of allowance)	10,099,056
Due from other governments	62,932,231
Inventories	849,311
Prepaid items	326,173
Deferred contributions	49,937,061
Investment in lease	692,105
Capital assets	
Land	340,253,095
Intangible	18,844,246
Buildings and improvements	270,884,772
Infrastructure	481,541,708
Equipment	110,333,622
Construction in progress	41,111,990
Less: accumulated depreciation	(322,347,328)
Total capital assets	940,622,105
Total assets	1,470,631,181
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges on refunding	28,029,405
Deferred outflows related to pension	41,200,165
Deferred outflows related to OPEB	4,449,423
Total deferred outflows of resources	73,678,993
LIABILITIES	
Accounts payable	26,320,101
Accrued liabilities	5,546,527
Due to other governments	2,825,035
Unearned revenues	494,345
Accrued interest	5,921,734
Noncurrent liabilities	
Due within one year	59,526,738
Due in more than one year	988,902,888
Total liabilities	1,089,537,368
DEFERRED INFLOWS OF RESOURCES	
Deferred gain on refunding	83,252
Deferred inflows related to pension	1,563,933
Deferred inflows related to OPEB	5,356,858
Total deferred inflows of resources	7,004,043
NET POSITION	
Net investment in capital assets	637,304,132
Restricted for	
Debt service	3,641,844
Road and bridge	22,713,330
Tobacco fund	5,289,937
Records management	7,702,958
Public safety	4,004,427
State and federal programs	17,159,874
Unrestricted	(250,047,739)
TOTAL NET POSITION	\$ 447,768,763

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas
Statement of Activities
For the Fiscal Year Ended September 30, 2019

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary
					Governmental Governmental Activities
PRIMARY GOVERNMENT					
Governmental activities					
General government	\$ 58,051,710	\$ 19,619,138	\$ 2,886,066	\$ -	\$ (35,546,506)
Public safety	116,707,999	13,466,619	3,279,985	-	(99,961,395)
Transportation support	62,487,644	9,016,332	2,462,921	68,415,425	17,407,034
Judicial	33,832,980	5,160,524	939,328	-	(27,733,128)
Community services	48,664,236	2,251,911	3,198,729	-	(43,213,596)
Conservation	709,525	1,268,122	932,558	-	1,491,155
Interest on long-term debt	38,255,649	-	-	-	(38,255,649)
TOTAL PRIMARY GOVERNMENT	\$ 358,709,743	\$ 50,782,646	\$ 13,699,587	\$ 68,415,425	(225,812,085)
GENERAL REVENUES					
Taxes					
Property taxes, levied for general purposes					146,561,112
Property taxes, levied for farm to market					25,264,772
Property taxes, levied for debt service					122,161,032
Other taxes					15,533,141
Investment earnings					14,119,674
Miscellaneous					242,098
Total general revenues					323,881,829
Change in net position					98,069,744
Net position, beginning of year					349,699,019
NET POSITION, end of year					\$ 447,768,763

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas

Balance Sheet – Governmental Funds

September 30, 2019

	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Other Governmental	Total Governmental Funds
ASSETS							
Cash and investments	\$ 128,139,226	\$ 24,656,891	\$ 6,898,456	\$ 149,838,765	\$ 55,712,663	\$ 36,479,845	\$ 401,725,846
Accounts receivable (net of allowance)	6,984,343	364,332	1,044,840	491,379	150,335	628,950	9,664,179
Due from other funds	439,314	-	-	-	-	-	439,314
Due from other governments	84,264	-	-	1,446,055	60,190,200	1,211,712	62,932,231
Inventories	-	622,680	-	-	-	-	622,680
Prepaid items	29,699	1,200	-	-	-	11,801	42,700
Investment in capital lease	692,105	-	-	-	-	-	692,105
TOTAL ASSETS	\$ 136,368,951	\$ 25,645,103	\$ 7,943,296	\$ 151,776,199	\$ 116,053,198	\$ 38,332,308	\$ 476,119,055
LIABILITIES							
Accounts payable	\$ 5,808,070	\$ 2,669,413	\$ -	\$ 16,403,035	\$ 684	\$ 1,038,777	\$ 25,919,979
Accrued liabilities	3,316,290	254,435	-	-	-	215,301	3,786,026
Due to other funds	-	-	-	-	-	439,314	439,314
Due to other governments	2,565,167	-	-	-	-	259,868	2,825,035
Unearned revenue	191,685	7,925	-	-	-	294,735	494,345
Total liabilities	11,881,212	2,931,773	-	16,403,035	684	2,247,995	33,464,699
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	4,330,695	234,820	1,026,269	733,179	-	311,471	6,636,434
Total deferred inflows of resources	4,330,695	234,820	1,026,269	733,179	-	311,471	6,636,434
FUND BALANCES							
Nonspendable	721,804	623,880	-	-	60,190,200	11,801	61,547,685
Restricted	-	21,854,630	6,917,027	134,639,985	55,862,314	35,761,041	255,034,997
Committed	28,263,350	-	-	-	-	-	28,263,350
Unassigned	91,171,890	-	-	-	-	-	91,171,890
Total fund balances	120,157,044	22,478,510	6,917,027	134,639,985	116,052,514	35,772,842	436,017,922
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 136,368,951	\$ 25,645,103	\$ 7,943,296	\$ 151,776,199	\$ 116,053,198	\$ 38,332,308	\$ 476,119,055

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas

Reconciliation of the Governmental Funds

Balance Sheet to the Statement of Net Position

September 30, 2019

Total fund balances - governmental funds \$ 436,017,922

Amounts reported for governmental activities in the statement of net position are different because:

The County uses internal service funds to charge the costs of certain activities such as fleet and self-insurance to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statements of net position. 2,343,409

Capital assets, including accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the funds. 940,510,347

Deferred contributions are not financial resources and, therefore, are not reported in the funds. 49,937,061

Losses on bond refundings are deferred and amortized in the government-wide financial statements. 28,029,405

Gains on bond refundings are deferred and amortized in the government-wide financial statements (83,252)

Employee benefit related liabilities, and related accounts, are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities in the statement of net position. These items include:

Net Pension Liability	(86,965,714)
Other post-employment benefit obligation (OPEB)	(55,440,725)
Deferred Inflow of Resources - OPEB	(5,356,858)
Deferred Inflow of Resources - Pension	(1,563,933)
Deferred Outflow of Resources - OPEB	4,449,423
Deferred Outflow of Resources - Pension	41,200,165

Revenues earned but not available within 60 days of the year end are not recognized as revenue on the fund financial statements. 6,636,434

Interest payable on long term debt does not require current financial resources; therefore, interest payable is not reported as a liability in governmental funds balance sheet. (5,921,734)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. These items include:

Bonds Payable	(822,604,942)
Capital Lease Payable	(1,031,223)
Bond issuance premium	(68,018,034)
Bond issuance discount	696,800
Accumulated accretion on capital appreciation bonds	(9,696,301)
Compensated Absences	(5,369,487)

Net position of governmental activities \$ 447,768,763

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds For the Fiscal Year Ended September 30, 2019

	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Other Governmental	Total Governmental Funds
REVENUES							
Taxes	\$ 162,188,959	\$ 25,273,306	\$ 106,271,764	\$ -	\$ -	\$ 15,920,820	\$ 309,654,849
Fees of office	14,634,754	-	-	-	-	4,965,621	19,600,375
Fines and forfeitures	2,507,416	-	-	-	-	761,383	3,268,799
Intergovernmental	3,315,576	528,041	116,508	1,934,880	-	5,320,996	11,216,001
Charges for services	13,824,013	1,691,066	-	-	-	2,195,389	17,710,468
Motor vehicle registration	-	5,412,380	-	-	-	-	5,412,380
Investment earnings	5,617,671	739,380	912,706	4,620,959	1,374,718	777,077	14,042,511
Miscellaneous	805,469	94,872	-	213,482	-	6,609,586	7,723,409
Total revenues	202,893,858	33,739,045	107,300,978	6,769,321	1,374,718	36,550,872	388,628,792
EXPENDITURES							
Current							
General government	37,339,690	-	-	2,438,479	-	6,670,148	46,448,317
Public safety	90,851,679	-	-	-	-	4,292,939	95,144,618
Transportation support	-	22,510,792	-	30,318,514	1,586,539	-	54,415,845
Judicial	27,836,770	-	-	-	-	1,166,072	29,002,842
Community services	14,147,352	-	-	19,055	-	30,335,840	44,502,247
Conservation	-	-	-	-	-	570,742	570,742
Debt service							
Principal	1,062,796	-	71,515,000	-	-	1,565,000	74,142,796
Interest and other charges	116,065	-	34,104,310	-	-	720,069	34,940,444
Payment to bond escrow agent	-	-	5,450,147	-	-	-	5,450,147
Bond issuance fees	-	-	16,506	-	-	245,687	262,193
Capital outlay	11,323,425	2,369,564	-	52,210,924	-	1,500,763	67,404,676
Total expenditures	182,677,777	24,880,356	111,085,963	84,986,972	1,586,539	47,067,260	452,284,867
Excess (deficiency) of revenues over expenditures	20,216,081	8,858,689	(3,784,985)	(78,217,651)	(211,821)	(10,516,388)	(63,656,075)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	5,895,000	5,895,000
Premium on issuance of long-term debt	-	-	-	-	-	285,006	285,006
Proceeds from sale of capital assets	211,783	359,104	-	-	-	-	570,887
Discount on issuance of long-term debt	-	-	-	-	-	(12,594)	(12,594)
Payment to bond escrow agent	-	-	-	-	-	(3,696,000)	(3,696,000)
Transfers in	400,479	4,145	3,877,000	24,742,238	-	1,293,077	30,316,939
Transfers out	(14,272,822)	(8,299,096)	-	(5,691)	(3,877,000)	(3,062,330)	(29,516,939)
Total other financing sources (uses)	(13,660,560)	(7,935,847)	3,877,000	24,736,547	(3,877,000)	702,159	3,842,299
NET CHANGE IN FUND BALANCES	6,555,521	922,842	92,015	(53,481,104)	(4,088,821)	(9,814,229)	(59,813,776)
FUND BALANCES, beginning of year	113,601,523	21,555,668	6,825,012	188,121,089	120,141,335	45,587,071	495,831,698
FUND BALANCES, end of year	\$ 120,157,044	\$ 22,478,510	\$ 6,917,027	\$ 134,639,985	\$ 116,052,514	\$ 35,772,842	\$ 436,017,922

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Fiscal Year Ended September 30, 2019

Net change in fund balances - total governmental funds	\$ (59,813,776)
Amounts reported for governmental activities in the statement of activities are different because:	
The County uses internal service funds to charge the costs of certain activities such as fleet and self-insurance to appropriate functions in other funds. The change in net position of the internal service funds are reported with the governmental activities.	
	(616,041)
Governmental funds report outlays for capital assets as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. Additionally, disposal of capital assets is not recorded in the fund statements. These items include:	
Capital outlay	67,404,676
Depreciation expense	(35,594,269)
Net book value of current year disposals	(7,626,439)
Governmental capital assets donated to the County are not current financial resources and therefore, are not reported in the fund statements. Capital assets donated to the County in the current fiscal year increased net position.	
	67,725,754
Governmental funds report expenditures for costs of assets under construction that will be contributed on completion to another entity. However, in the statement of activities, the cost of those assets will be expensed when the completed asset is transferred.	
	20,862,334
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, including:	
Property taxes	(134,792)
Adjudicated fines	(165,540)
Emergency medical services	(114,017)
Investment in capital lease	(36,749)
Animal shelter fees	109,205
Intergovernmental reimbursements	689,671
Expenditures related to the County's participation in its OPEB Plan are recorded as they are paid in the governmental funds, but are recognized based on the change in net pension liability in the Statement of Activities.	
	(3,040,444)
Expenditures related to the County's participation in the Texas County and District Retirement System are recorded as they are paid in the governmental funds, but are recognized based on the change in net pension liability in the Statement of Activities.	
	(28,973,080)
The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Capital lease payments	1,062,795
Issuance of bonds	(5,895,000)
Premium on bond issuance	(285,006)
Discount on bond issuance	12,594
Principal payments on tax notes and bonds	81,715,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Amortization of debt-related items	2,928,476
Accretion of capital appreciation bonds	(424,576)
Decrease in compensated absences	(227,352)
Decrease in accrued interest payable	(1,493,680)
Change in net position of governmental activities	\$ 98,069,744

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual General Fund For the Fiscal Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 162,197,611	\$ 162,197,611	\$ 162,188,959	\$ (8,652)
Fees of office	13,532,700	13,573,700	14,634,754	1,061,054
Fines and forfeitures	2,707,140	2,707,140	2,507,416	(199,724)
Intergovernmental	2,869,315	3,043,893	3,315,576	271,683
Charges for services	13,045,750	13,045,750	13,824,013	778,263
Investment earnings	3,075,000	3,075,000	5,617,671	2,542,671
Miscellaneous	313,250	415,557	805,469	389,912
Total revenues	197,740,766	198,058,651	202,893,858	4,835,207
EXPENDITURES				
Current				
General government	40,606,585	40,289,170	37,339,690	2,949,480
Public safety	95,219,381	95,756,393	90,851,679	4,904,714
Judicial	27,714,989	28,968,688	27,836,770	1,131,918
Community services	14,150,752	14,361,008	14,147,352	213,656
Debt service				
Principal	1,062,795	1,062,795	1,062,796	(1)
Interest and other charges	116,065	116,065	116,065	-
Capital outlay	13,376,482	11,954,183	11,323,425	630,758
Total expenditures	192,247,049	192,508,302	182,677,777	9,830,525
Excess of revenues over expenditures	5,493,717	5,550,349	20,216,081	14,665,732
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	175,000	175,000	211,783	36,783
Proceeds from capital lease	-	-	-	-
Transfers in	399,900	399,900	400,479	579
Transfers out	(20,511,281)	(42,515,599)	(14,272,822)	28,242,777
Total other financing sources (uses)	(19,936,381)	(41,940,699)	(13,660,560)	28,280,139
Net change in fund balances	(14,442,664)	(36,390,350)	6,555,521	42,945,871
FUND BALANCES, beginning of year	113,601,523	113,601,523	113,601,523	-
FUND BALANCES, end of year	\$ 99,158,859	\$ 77,211,173	\$ 120,157,044	\$ 42,945,871

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual Special Road and Bridge Fund For the Fiscal Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 25,246,231	\$ 25,246,231	\$ 25,273,306	\$ 27,075
Intergovernmental	322,200	322,200	528,041	205,841
Charges for services	735,000	735,000	1,691,066	956,066
Motor vehicle registration	4,910,000	4,910,000	5,412,380	502,380
Investment earnings	450,000	450,000	739,380	289,380
Miscellaneous	10,000	10,000	94,872	84,872
Total revenues	31,673,431	31,673,431	33,739,045	2,065,614
EXPENDITURES				
Current				
Transportation support	27,866,712	26,849,897	22,510,792	4,339,105
Capital outlay	2,810,632	2,393,447	2,369,564	23,883
Total expenditures	30,677,344	29,243,344	24,880,356	4,362,988
Excess (deficiency) of revenues over expenditures	996,087	2,430,087	8,858,689	6,428,602
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	150,000	150,000	359,104	209,104
Transfers in	4,146	4,146	4,145	(1)
Transfers out	(10,135,000)	(11,569,000)	(8,299,096)	3,269,904
Total other financing sources (uses)	(9,980,854)	(11,414,854)	(7,935,847)	3,479,007
NET CHANGE IN FUND BALANCES	(8,984,767)	(8,984,767)	922,842	9,907,609
FUND BALANCES, beginning of year	21,555,668	21,555,668	21,555,668	-
FUND BALANCES, end of year	\$ 12,570,901	\$ 12,570,901	\$ 22,478,510	\$ 9,907,609

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas

Statement of Net Position

Proprietary Funds

September 30, 2019

	Governmental Activities Internal Service
ASSETS	
Current assets	
Cash and investments	\$ 3,447,293
Accounts receivable	434,877
Inventory	226,631
Prepaid expenses	283,473
Total current assets	4,392,274
Noncurrent assets	
Capital assets	
Machinery and equipment	516,343
Less accumulated depreciation	(404,585)
Total noncurrent assets	111,758
Total assets	4,504,032
LIABILITIES	
Current liabilities	
Accounts payable	400,122
Accrued liabilities	1,760,501
Total liabilities	2,160,623
NET POSITION	
Net investment in capital assets	111,758
Unrestricted	2,231,651
TOTAL NET POSITION	\$ 2,343,409

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas
Statement of Revenues, Expenses,
and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2019

	Governmental Activities
	Internal Service
OPERATING REVENUES	
Employer contributions	\$ 18,086,687
Employee contributions	4,513,389
Charges for services	3,105,426
	<hr/>
Total operating revenues	25,705,502
OPERATING EXPENSES	
Claims	19,194,483
Insurance	1,567,575
Administration	1,445,772
Supplies and parts	3,365,017
Depreciation	25,859
	<hr/>
Total operating expenses	25,598,706
	<hr/>
Operating income	106,796
NONOPERATING REVENUES (EXPENSES)	
Interest and investment revenues	77,163
	<hr/>
Total nonoperating revenues (expenses)	77,163
	<hr/>
Income before contributions and transfers	183,959
Transfers out	(800,000)
	<hr/>
Change in net position	(616,041)
NET POSITION, beginning of year	2,959,450
	<hr/>
NET POSITION, end of year	\$ 2,343,409
	<hr/> <hr/>

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2019

	Governmental Activities Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 25,718,182
Payments to suppliers	(23,608,184)
Payments to employees	(1,445,772)
	<hr/>
Net cash flows provided by operating activities	664,226
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers out	(800,000)
	<hr/>
Net cash flows used in noncapital financing activities	(800,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(37,077)
	<hr/>
Net cash flows used in capital and related financing activities	(37,077)
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment earnings	77,163
	<hr/>
Net cash flows provided by investing activities	77,163
	<hr/>
Change in cash and cash equivalents	(95,688)
CASH AND CASH EQUIVALENTS, beginning of year	3,542,981
	<hr/>
CASH AND CASH EQUIVALENTS, end of year	\$ 3,447,293
	<hr/> <hr/>
RECONCILIATION OF OPERATING INCOME TO NET CASH USED IN OPERATING ACTIVITIES	
Operating income	\$ 106,796
Adjustments to reconcile operating income to net cash used in operating activities	
Depreciation	25,859
Change in assets and liabilities	
Accounts receivable	12,680
Prepays and other assets	47,201
Inventory	(36,094)
Accounts payable	(109,852)
Accrued liabilities	617,636
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 664,226
	<hr/> <hr/>

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2019

	<u>Agency Fund</u>
ASSETS	
Cash and investments	\$ 22,331,300
Accounts receivable	<u>1,600,942</u>
Total assets	<u><u>\$ 23,932,242</u></u>
LIABILITIES	
Due to others	<u>\$ 23,932,242</u>
Total liabilities	<u><u>\$ 23,932,242</u></u>

The Notes to the Financial Statements are an integral part of these statements.

Williamson County, Texas

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

Williamson County, Texas (the County) uses a commission form of government under the laws and statutes of the constitution of the State of Texas. The County provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Financial Reporting Entity

The Governmental Accounting Standards Board (GASB) has issued Statement No. 14, *The Financial Reporting Entity* and Statement No. 61, *The Financial Reporting Entity: Omnibus*, which established standards for defining and reporting on the financial reporting entity. The discussion that follows includes not only the minimum guidelines for an entity's inclusion in the County's financial statements, but also the reasons that certain entities were excluded from the statements.

The definition of the reporting entity is based primarily on the notion of financial accountability. The elected officials governing Williamson County are accountable to their constituents for their public policy decisions, regardless of whether those decisions are carried out directly through the operations of the County or by their appointees through the operations of a separate entity. Therefore, the County is not only financially accountable for the organizations that make up its legal entity, it is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on the County.

Depending on the significance of the County's financial and operational relationships with various separate entities, the organizations are classified as blended or discretely presented component units, related organizations, joint ventures, or jointly governed organizations, and the financial disclosure is treated accordingly.

Related Organizations – Where the Williamson County Commissioners Court (Commissioners Court) is responsible for appointing a majority of the members of a board of another organization, but the County's accountability does not extend beyond making such appointments, disclosure is made in the form of the relation between the County and such organization.

Blended Component Units

Avery Ranch Road District (Avery District) was formed by the Commissioners Court in accordance with the Texas Government Code in February of 2001. The Avery District issues unlimited tax bonds for the purpose of developing roads within the District. The bonds constitute direct obligations of the Avery District payable from ad valorem taxes levied upon all taxable property located within the Avery District. The Avery District meets the financial accountability tests and is considered to be a blended component unit. Specifically, the government body is made up of Commissioners Court members and management of the primary government has operational responsibility for the Avery District.

Williamson County, Texas

Notes to the Financial Statements

Pearson Place Road District (Pearson District) was formed by the Commissioners Court in accordance with the Texas Government Code in July of 2010. The Pearson District issues unlimited tax bonds for the purpose of developing roads within the Pearson District. The bonds constitute direct obligations of the Pearson Place Road District payable from ad valorem taxes levied upon all taxable property located within the Pearson District. The Pearson District meets the financial accountability tests and is considered to be a blended component unit. Specifically, the government body is made up of Commissioners Court members and management of the primary government has operational responsibility for the Pearson District.

Northwoods Road District (Northwoods District) was formed by Commissioners Court in August of 2011. The District issues unlimited tax bonds for the purpose of developing roads in the district. The fund is used to reimburse the developer for construction of the four-lane divided portion of Staked Plains Boulevard from Avery Ranch Subdivision to Lakeline Boulevard, and the widening and extension of Lakeline Boulevard to a four lane arterial from Lake Creek east to the Capital Metro right-of-way. The fund is also used to pay for the long-term debt expenditures for the district. The Northwoods District meets the financial accountability tests and is considered to be a blended component unit. Specifically, the government body is made up of Commissioners Court members and management of the primary government has operational responsibility for the Northwoods District.

Williamson County Conservation Foundation is a nonprofit corporation formed under the laws of the Texas Nonprofit Corporation Act. It was formed by the Commissioners Court in December of 2002, as a proactive approach to providing for conservation and the recovery of endangered species in the Williamson County area. The Foundation is governed by a Board appointed by the Commissioners Court, of which, two members are County Commissioners. The Foundation meets the financial accountability tests and is considered to be a blended component unit. Specifically, the Foundation's board is substantively the same as the Commissioners Court and management of the primary government has operational responsibility for the Foundation. Additionally, there is a financial burden relationship between the primary government and the Foundation.

Complete financial statements for each of the individual component units may be obtained at the Williamson County Auditor's office.

Based upon the foregoing criteria, the following entity is not included in the accompanying financial statements: the Williamson County and Cities Health District.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenue.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenues.

Williamson County, Texas

Notes to the Financial Statements

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Special Road and Bridge Fund is a special revenue fund used to account for revenue derived from ad valorem taxes, vehicle registration fees, and rebates from the State of Texas. Expenditures are legally restricted for maintenance and construction of County roads and bridges.

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

The Capital Projects Fund is used to account for the acquisition of capital assets or construction of major capital projects.

The Pass-Through Funding Program is a Special Revenue Fund used to account for reimbursements from the Texas Department of Transportation (TxDOT) related to the Pass-Through Road Financing Program. The pass-through program allows the County to manage the improvements of state highways. Reimbursements from TxDOT are based on a per vehicle usage after completion of these projects. The monies will be used for the payment of the debt related to these projects. Any funds remaining after all debt has been retired will be used for road projects.

Williamson County, Texas

Notes to the Financial Statements

Additionally, the County reports the following fund types:

Internal Service Funds account for the Benefits Program and Fleet Maintenance services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis.

Agency Funds are used to account for assets held by the County on behalf of individuals and other governments. Examples include taxes, fines, bonds, and restitution. Agency Funds are custodial in nature and do not include measurements of results of operations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements with the exception of interfund services provided and used.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenue includes all taxes. 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 County's internal service funds are charges to customers for services. Operating expenses for the internal service funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

Note 2. Assets, Liabilities and Net Position or Fund Balance

Cash and Investments

The County pools cash resources of some funds and invests these funds jointly. Each fund owns a pro rata share of the cash and investments. The County is entitled to invest in obligations of the United States, the State of Texas, and certificates of deposit of state or national banks or savings and loan associations within the State. All investments are stated at fair market value.

Investment earnings are allocated to the respective funds based on the cash balances outstanding at the end of each month.

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Williamson County, Texas

Notes to the Financial Statements

All trade and property tax receivables are shown net of an allowance for uncollectible amounts. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectible amounts.

Ad valorem property taxes attach as enforceable liens as of January 1. Taxes are levied prior to September 30, payable on October 1, and are delinquent on February 1. The majority of the County's property tax collections occur during December and early January each year. To the extent that County property tax revenue results in current receivables as defined by the GASB they are recognized when levied.

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Deferred Contributions

Deferred contributions include the construction costs primarily of roads within the County that will be contributed upon completion to another governmental entity. Upon completion of the project, these assets will be transferred to another governmental entity and expensed in the statement of activities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items) and intangible assets (i.e., mitigation credits) are reported in the governmental activities column in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Intangible assets were modified to comply with GASB Statement No. 51. Intangible assets are not physical in nature, do not have monetary form, and are identifiable. Intangible assets include mitigation credits, unregistered trademarks, easements, and software (acquired or internally developed). Like capital assets, the County defines intangible assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year.

Intangible assets with definite estimated useful lives from 2 to 60 years are amortized using the straight-line method.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	25 - 40
Vehicles	3 - 14
Machinery and equipment	5 - 15
Infrastructure	5 - 50
Improvements other than buildings	10 - 40

Williamson County, Texas

Notes to the Financial Statements

Federal and State Grants

Revenue from federal and state grants is recognized on the basis of actual expenditures incurred, limited to the amount of the total grant award. Shared revenue is recognized based on the fiscal period to which the entitlements received apply.

Compensated Absences

The Williamson County Personnel Policy provides employees with vacation leave and nonvesting accumulating rights to sick pay benefits. The policy allows all employees to accumulate up to 160 hours of vacation per year. Employees are allowed to carry their vacation balance forward to the next fiscal year in an amount not to exceed 160 hours, respectively. Employees may also accrue up to 240 hours of compensatory time. Additionally, holiday time is accrued up to a maximum of 200 hours. Unused compensatory time and vacation leave time is paid upon termination. Governmental fund liability and expenditures are not recognized until they come due for payment.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as charges on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Charges on refundings are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Balances and Net Position

Government-Wide Financial Statements

Net Position on the Statement of Net Position includes the following categories:

Net investment in capital assets – the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, net of premiums and discounts, excluding unspent proceeds, that are directly attributable to the acquisition, construction or improvement of these capital assets.

Restricted – net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Unrestricted – the difference between the assets and liabilities that is not reported in any of the classifications above.

Williamson County, Texas

Notes to the Financial Statements

Governmental Fund Financial Statements

The County has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions* (GASB 54). The objective of the 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 government fund type definitions. The 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. Fund balance classifications, under GASB 54 are nonspendable, restricted, committed, assigned, and unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund balance can have different levels of constraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance.

In accordance with GASB 54, the County classifies governmental fund balances as follows:

Nonspendable – includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact.

Restricted – includes fund balance amounts that are constrained for specific purposes, which are externally imposed by providers, such as creditors, or amount restricted due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the County through formal action of the highest level of decision-making authority. Committed fund balance is reported pursuant to resolution passed by the County Commissioners Court.

Unassigned – includes residual positive fund balance within the General Fund, which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

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. Furthermore, committed fund balances are reduced first, followed by assigned amounts and then unassigned amounts where expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

The County has established a minimum fund balance policy whereby the County's unassigned general fund balance will be maintained at levels sufficient to protect the County's creditworthiness as well as its financial position from unforeseeable emergencies. The County will strive to maintain the unassigned general fund balance at a minimum level of 35% of total general fund budgeted expenditures.

Williamson County, Texas

Notes to the Financial Statements

A summary of the nature and purpose of fund balances at September 30, 2019, is as follows:

	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Other Governmental	Total Governmental Funds
Fund balances							
Nonspendable							
Inventory	\$ -	\$ 622,680	\$ -	\$ -	\$ -	\$ -	\$ 622,680
Prepaid items	29,699	1,200	-	-	-	11,801	42,700
Long-term receivables	-	-	-	-	60,190,200	-	60,190,200
Investment in capital lease	692,105	-	-	-	-	-	692,105
Total nonspendable	721,804	623,880	-	-	60,190,200	11,801	61,547,685
Restricted for							
Long-term receivable	-	-	-	-	-	-	-
Construction and maintenance of roads and bridges	-	21,854,630	-	-	55,862,314	-	77,716,944
Payment of general long-term debt principal, interest and related costs	-	-	6,917,027	-	-	1,366,369	8,283,396
Acquisition of capital assets	-	-	-	134,639,985	-	249,274	134,889,259
Court mediations	-	-	-	-	-	356,251	356,251
Third Court of Appeals	-	-	-	-	-	705	705
Child safety, health or nutrition	-	-	-	-	-	760,479	760,479
The conservation of endangered species	-	-	-	-	-	2,978,242	2,978,242
Technological enhancements	-	-	-	-	-	420,249	420,249
The County Attorney's Office	-	-	-	-	-	-	-
The County Jail	-	-	-	-	-	2,199,314	2,199,314
The Radio Communication System	-	-	-	-	-	658,718	658,718
Drug cases, drug education or equipment for law enforcement	-	-	-	-	-	1,779,999	1,779,999
Maintenance, digitalization and preservation of County and Court records	-	-	-	-	-	7,702,958	7,702,958
Court reporter	-	-	-	-	-	262,236	262,236
Teen Court Program	-	-	-	-	-	1,525	1,525
Courthouse and Justice of the Peace security	-	-	-	-	-	530,630	530,630
Welfare fraud	-	-	-	-	-	1,339	1,339
Specialty Courts	-	-	-	-	-	187,904	187,904
Voting and election services	-	-	-	-	-	1,356,470	1,356,470
Juvenile and guardianship programs	-	-	-	-	-	914,103	914,103
Law library	-	-	-	-	-	554,982	554,982
Medical services	-	-	-	-	-	5,289,937	5,289,937
Training	-	-	-	-	-	59,834	59,834
Regional Animal Shelter	-	-	-	-	-	358,662	358,662
The City of Hutto and Hutto ISD	-	-	-	-	-	413,548	413,548
Recreational facilities	-	-	-	-	-	647,282	647,282
Historical commission	-	-	-	-	-	7,676	7,676
Williamson County landfill	-	-	-	-	-	2,400,462	2,400,462
Healthcare Participation Program	-	-	-	-	-	4,301,893	4,301,893
Total restricted	-	21,854,630	6,917,027	134,639,985	55,862,314	35,761,041	255,034,997
Committed to							
Cash reduction plan and long term transportation plan	28,190,329	-	-	-	-	-	28,190,329
Employee recognition programs	73,021	-	-	-	-	-	73,021
Total committed	28,263,350	-	-	-	-	-	28,263,350
Unassigned	91,171,890	-	-	-	-	-	91,171,890
Total fund balances	\$ 120,157,044	\$22,478,510	\$6,917,027	\$ 134,639,985	\$ 116,052,514	\$ 35,772,842	\$ 436,017,922

Williamson County, Texas

Notes to the Financial Statements

Pensions

The County has adopted accounting policy in response to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions, An Amendment of GASB Statement No. 27* (GASB 68). For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, the County specific information about its Fiduciary Net Position in the Texas County and District Retirement System (TCDRS) and additions to/deductions from the County's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the County's Total Pension Liability is obtained from TCERS through a report prepared for the County by TCERS consulting actuary, Milliman, in compliance with GASB 68.

Other Postemployment Benefits (OPEB)

Other Postemployment Benefits (OPEB) cost for retiree healthcare and similar, non-pension retiree benefits, is required to be measured and disclosed using the accrual basis of accounting, regardless of the amount recognized as OPEB expense on the modified accrual basis of accounting. Annual OPEB cost is calculated in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). GASB 75 requires a liability for OPEB obligations to be recognized on the balance sheets of participating employers. Changes in OPEB liability will be immediately recognized as OPEB expense on the income statement or reported as deferred inflows/outflows of resources depending on the nature of the change. Information regarding the County's OPEB liability is obtained through a report prepared for the County by Milliman, a consulting actuary, in compliance with GASB 75.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The County has the following items that are reported as deferred outflows or deferred inflows of resources.

- Deferred charges/gains on refundings – A deferred charge/gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. Deferred charges are reported as a deferred outflow and deferred gains are reported as a deferred inflow, and both are amortized over the shorter of the life of the refunded or refunding debt.
- Pension contributions after measurement date – These contributions are reported as a deferred outflow and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets – This difference is reported as a deferred outflow and amortized over a closed five-year period.
- Difference in projected and actual experience and changes in assumptions for pension and OPEB – These differences are reported as both a deferred outflow and inflow and amortized over the average service life for all active, inactive, and retired members.

Williamson County, Texas

Notes to the Financial Statements

Use of Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

Note 3. Stewardship, Compliance, and Accountability

Budgetary Information

In accordance with the Local Government Budget and Fiscal Control Act, the County follows these procedures in establishing the budgetary data reflected in the financial report:

1. The Budget Officer submits to the County Commissioners a proposed operating budget for the fiscal year commencing the following October. The operational budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of an ordinance by September 30 each year.

The County Commissioners may amend the budget ordinance at any time after its adoption so long as the amended ordinance continues to meet the requirements of "Local Government Budget and Fiscal Control Act". During the year, several supplementary appropriations to the original budget were necessary. The County's legally adopted budget is at the function level. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures or expenses to budget are made on an ongoing basis. Budgets of the General, Special Revenue, and Debt Service are prepared on an annual basis. Formal budgetary integration is not employed for Capital Projects Funds because budgetary control is achieved through legally binding construction contracts.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General, Special Revenue (except as noted in the following paragraph), and Debt Service Funds. All annual appropriations lapse at fiscal year-end.

Annually appropriated budgets are not adopted for all Special Revenue Funds. The Appellate Judicial System, Child Abuse Prevention, Child Safety, County Sheriff, District Attorney Welfare Fraud, Grants, Juvenile Delinquency Prevention, Local Provider Participation, Pass-through Funding Program, WM-City of and Hutto ISD, WM-Community Recreation Facility, WM-Future Environmental Liability, and WM-Master Site Development do not have legally adopted budgets. Accordingly, budget and actual comparisons do not include these funds.

Deficit Unrestricted Net Position

A deficit unrestricted net position of approximately \$250,000,000 exists in governmental activities as of September 30, 2019. This deficit is primarily the result of the County issuing bonds to finance the construction of infrastructure contributed to other governmental entities. As of September 30, 2019, the amount of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was approximately \$388,000,000. These bonds will be paid with future property tax revenues restricted for debt service.

Williamson County, Texas

Notes to the Financial Statements

Note 4. Deposits and Investments

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity; (2) portfolio diversification; (3) allowable investments; (4) acceptable risk levels; (5) expected rates of return; (6) maximum allowable stated maturity of portfolio investments; (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio; and (8) investment staff quality and capabilities; and (9) competitive bidding processes where applicable. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

The County's investment pools are 2a7-like pools. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The County's investments in these pools is the same as the value of the pool shares, which are valued based on quoted market rates.

The County invests in Texas Local Government Investment Pool (TexPool/TexPool Prime), which was created under the Interlocal Cooperation Act, Texas Government Code Ann. Chapter 791, and the Texas Public Funds Investment Act. The Texas Treasury Safekeeping Trust Company (the Trust) is the trustee of TexPool and is a limited purpose trust company authorized pursuant to Texas Government Code Ann. Section 404.103 for which the Texas State Comptroller is the sole officer, director, and shareholder. The advisory board of TexPool is composed of members appointed pursuant to the requirements of the Texas Public Funds Investment Act.

The County also typically invests in Local Government Investment Cooperative Programs (LOGIC). LOGIC is organized in conformity with the Texas Government Code and the Public Funds Investment Act. JPMorgan Asset Management (JPMAM) and Hilltop Securities, Inc. serve as co-administrators for LOGIC. Investment management, fund accounting, transfer agency, and custodial services are provided by JPMAM and Hilltop Securities, Inc. provides administrative, marketing and participant services. The seven-member board of directors for LOGIC is comprised of individuals from participating government entities in the pool. The Board has the authority to employ personnel, contract for services, and engage in other administrative activities necessary or convenient to accomplish the objectives of LOGIC. The Bylaws set forth procedures governing the selection of, and action taken by, the Board. Board oversight of LOGIC is maintained through daily, weekly, and monthly reporting requirements.

Williamson County, Texas

Notes to the Financial Statements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs – other than quoted prices included within Level 1- that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement. The Level 2 investments below represent approximate fair value of the County's commercial paper based on quoted market prices or alternative pricing sources and models utilizing observable inputs.

The County has recurring fair value measurements as presented in the table below. The County's investment balances and weighted average maturity of such investments are as follows:

Investment Type	September 30, 2019	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Observable Inputs (Level 3)	Weighted Average Maturity (Days)
Investments not subject to fair value (amortized cost)					
TexPool	\$ 6,569,116	\$ -	\$ -	\$ -	36
TexPool Prime	40,110,456	-	-	-	33
LOGIC	56,201,645	-	-	-	34
CD Investments	-	52,431,186	-	-	461
Investments by fair value level					
U.S. Equity Securities	-	10,306,095	-	-	208
U.S. Agency Securities	-	129,980,496	-	-	293
U.S. Treasury Bonds	-	59,646,382	-	-	156
Commercial Paper	-	-	26,972,309	-	154
Total	\$ 102,881,217	\$ 252,364,159	\$ 26,972,309	\$ -	

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair market values by limiting the average dollar-weighted maturity of its portfolio to a maximum of 365 days.

Williamson County, Texas
Notes to the Financial Statements

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government Obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits.

Credit Risk. It is the County's policy, as defined in the Texas Public Funds Investment Act, to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. The money market and CD investments are not rated.

The remainder of the County's investments are rated as follows:

Investment Type	Rating
TexPool	AAAm
TexPool Prime	AAAm
LOGIC	AAAm
U.S. Agency Securities	AA+
JP Morgan Commercial Paper	AA+

Note 5. Receivables and Unearned Revenue

Receivables as of year-end for the County's individual major funds and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Funds						Total
	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Other Governmental Funds	
Receivables							
Property taxes	\$1,664,754	\$239,323	\$1,044,840	\$ -	\$ -	\$ 4,786	\$ 2,953,703
Adjudicated fines	2,470,676	-	-	-	-	-	2,470,676
Emergency							
medical services	4,196,809	-	-	-	-	-	4,196,809
Intergovernmental	84,264	-	-	1,446,055	60,190,200	1,211,709	62,932,228
Interest	477,989	21,281	-	491,379	150,335	44,655	1,185,639
Other	1,439,709	103,728	-	-	-	579,512	2,122,949
Gross receivables	10,334,201	364,332	1,044,840	1,937,434	60,340,535	1,840,662	75,862,004
Less: allowance							
for uncollectibles	3,265,594	-	-	-	-	-	3,265,594
Net total receivables	\$7,068,607	\$364,332	\$1,044,840	\$1,937,434	\$60,340,535	\$1,840,662	\$72,596,410

Williamson County, Texas
Notes to the Financial Statements

Governmental funds report deferred revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period, which will be reported as the deferred inflow of resources in the government funds. Governmental funds also record unearned revenues in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
General fund		
Delinquent property taxes receivable	\$ 1,637,671	\$ -
Adjudicated fines	841,111	-
Emergency medical services	1,159,808	-
Investment in capital lease	692,105	-
Other	-	191,685
Total general fund	4,330,695	191,685
Special road and bridge		
Delinquent property taxes receivable	234,820	-
Other	-	7,925
Total special road and bridge	234,820	7,925
Debt service fund		
Delinquent property taxes receivable	1,026,269	-
Total debt service fund	1,026,269	-
Capital projects fund		
Intergovernmental	733,179	-
Total capital projects fund	733,179	-
Other governmental funds		
Delinquent property taxes receivable	4,640	-
Animal shelter fees	306,831	-
Election Services Contract Fees	-	3,359
Other	-	291,376
Total other governmental funds	311,471	294,735
Total governmental funds	\$ 6,636,434	\$ 494,345

Williamson County, Texas
Notes to the Financial Statements

Note 6. Capital Assets

Capital asset activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Additions/ Transfers to	Disposals/ Transfers from	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 302,079,159	\$ 39,660,288	\$ (1,486,352)	\$ 340,253,095
Intangibles	5,441,442	4,750	(161,400)	5,284,792
Construction in progress	59,047,590	42,253,413	(60,189,013)	41,111,990
Total assets not being depreciated	366,568,191	81,918,451	(61,836,765)	386,649,877
Capital assets being depreciated				
Buildings and improvements	234,862,294	36,899,424	(876,946)	270,884,772
Machinery and equipment	95,160,162	19,451,878	(4,278,418)	110,333,622
Infrastructure	431,811,420	53,532,843	(3,802,555)	481,541,708
Intangible	13,303,829	523,153	(267,528)	13,559,454
Total capital assets being depreciated	775,137,705	110,407,298	(9,225,447)	876,319,556
Less: accumulated				
Depreciation				
Buildings and improvements	(74,837,644)	(6,827,534)	376,006	(81,289,172)
Machinery and equipment	(47,522,921)	(7,869,665)	3,495,937	(51,896,649)
Infrastructure	(160,395,193)	(20,074,151)	2,150,186	(178,319,158)
Intangible	(10,248,973)	(848,009)	254,633	(10,842,349)
Total accumulated depreciation	(293,004,731)	(35,619,359)	6,276,762	(322,347,328)
Total capital assets being depreciated, net	482,132,974	74,787,939	(2,948,685)	553,972,228
Governmental activities				
Capital assets, net	\$ 848,701,165	\$ 156,706,390	\$ (64,785,450)	\$ 940,622,105

Williamson County, Texas
Notes to the Financial Statements

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities	
General government	\$ 3,027,879
Public safety	7,465,162
Transportation support	22,205,879
Judicial	967,033
Community services	1,923,190
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	<u>30,216</u>
Total depreciation expense - governmental activities	<u>\$ 35,619,359</u>

Construction Commitments

The County has active construction projects as of September 30, 2019. The projects include road construction, parks and park improvements, as well as facilities construction. As of September 30, 2019, the County's commitments with contractors were as follows:

Project	Spent-to-date	Remaining Commitment
Road construction, parks and park improvements, facilities construction	<u>\$ 1,417,959,052</u>	<u>\$ 68,995,975</u>

Note 7. Interfund Receivables, Payables, and Transfers

The composition of interfund transfers for the year ended September 30, 2019 is as follows:

	Transfers In						Total
	General	Special Road and Bridge	Debt Service	Capital Projects	Other Governmental	Internal Service	
Transfers out							
General	\$ -	\$ -	\$ -	\$ 13,332,785	\$ 940,037	\$ -	\$14,272,822
Special road and bridge	-	-	-	8,299,096	-	-	8,299,096
Capital projects	-	-	-	-	5,691	-	5,691
Pass-through funding programs	-	-	3,877,000	-	-	-	3,877,000
Other governmental	400,479	4,145	-	2,310,357	347,349	-	3,062,330
Internal service funds	-	-	-	800,000	-	-	800,000
Total transfers out	\$ 400,479	\$ 4,145	\$ 3,877,000	\$ 24,742,238	\$ 1,293,077	\$ -	\$30,316,939

Transfers are used to: (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them; and (2) fund the County's match portion for grants.

Additionally, \$439,314 is recorded as a due from other funds in the General Fund from two non-major governmental funds to cover a cash deficit in those funds as of September 30, 2019.

Williamson County, Texas
Notes to the Financial Statements

Note 8. Investment in Leases

The County has a 30-year agreement to lease a building to the Children's Advocacy Center. For accounting purposes, the County has classified the lease as a direct financing lease. At September 30, 2019, the future minimum lease payments to be received under the lease are as follows:

Years Ending September 30,	Payment
2020	\$ 24,000
2021	24,000
2022	24,000
2023	24,000
2024	24,000
2025-2029	120,000
2030-2034	120,000
2035-2038	92,000
Total minimum lease payments receivable	452,000
Less: unearned income	(329,993)
Estimated unguaranteed residual value	570,098
Net investment in capital lease	\$ 692,105

Note 9. Long-term Liabilities

The following is a summary of the long-term liability transactions of the County, including blended component units, for the year ended September 30, 2019:

	Balance September 30, 2018	Additions	Retirements	Balance September 30, 2019	Amounts Due Within One Year
Governmental activities					
Bonds payable	\$ 898,424,942	\$ 5,895,000	\$ (81,715,000)	\$ 822,604,942	\$ 48,089,986
Accumulated accretion	9,271,725	424,576	-	9,696,301	-
Premium	76,790,926	285,006	(9,057,898)	68,018,034	5,148,827
Discounts	(802,456)	(12,594)	118,250	(696,800)	(112,785)
Total bonds payable	983,685,137	6,591,988	(90,654,648)	899,622,477	53,126,028
Capital lease payable	2,094,018	-	(1,062,795)	1,031,223	1,031,223
Net pension liability	32,054,392	70,349,526	(15,438,204)	86,965,714	-
Net OPEB obligation	49,433,125	8,148,303	(2,140,703)	55,440,725	-
Compensated absences	5,142,135	4,856,267	(4,628,915)	5,369,487	5,369,487
Total governmental activities	\$ 1,072,408,807	\$ 89,946,084	\$ (113,925,265)	\$ 1,048,429,626	\$ 59,526,738

Williamson County, Texas

Notes to the Financial Statements

The compensated absences liability will be liquidated primarily by the General Fund and the Special Road and Bridge Fund. The OPEB obligation will be liquidated primarily by the General Fund. The net pension liability will be liquidated primarily by the General Fund.

Per Williamson County policy, sick leave is not paid out upon termination and is not included in the compensated absences calculation. Compensated absences includes accrued vacation, holiday and comp time that will be paid within the following year. It is expected that the entire amount will be expended during the following year.

Approximately \$388,000,000 of the County's bonds outstanding as of September 30, 2019 were issued to construct or acquire capital assets for the County. The remainder of the outstanding bonds are used for construction of County infrastructure that is not a County owned asset, and therefore is not capital related, but benefits County citizens.

Bonds

Long-term debt of the County consists of various issues of General Obligation Bonds and Certificates of Obligation. General Obligation Bonds require voter approval at a public election before issuance, while Certificates of Obligation are issued upon the vote of the Commissioners Court. Both types are backed by the full faith and credit of the County. Debt service is primarily paid from ad valorem taxes with the exception of the Pass Through Toll Revenue and Limited Tax Certificates of Obligation which are payable from Pass Through Toll Revenue from TXDOT.

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
4/13/2004	Limited Tax Refunding Bonds Series 2004A	2/15/2020	\$62,110,000	3.0 – 5.25%	2/15, 8/15
11/16/2006	Unlimited Tax Refunding Bonds Series 2006	02/15/2027	91,364,942	4.0 – 5.0%	2/15, 8/15
03/03/2009	Limited Tax Bonds Series 2009	02/15/2023	8,000,000	3.0 - 5.0%	2/15, 8/15
03/03/2009	Pass Through Toll & Limited Tax Series 2009	02/15/2021	89,235,000	3.0 - 5.125%	2/15,8/15
07/14/2010	Pass Through Toll & Limited Tax Series 2010	02/15/2035	33,995,000	3.0 - 5.0%	2/15, 8/15
11/18/2010	Limited Tax Refunding Bonds Series 2010	02/15/2026	12,930,000	2.0 - 4.0%	2/15, 8/15
04/12/2011	Unlimited Tax Road Bonds Series 2011	02/15/2036	76,860,000	2.0 - 5.0%	2/15, 8/15
11/30/2011	Limited Tax Refunding Bonds Series 2011	02/15/2025	36,565,000	3.0 - 5.0%	2/15, 8/15
11/30/2011	Pass Through Toll & Limited Tax Series 2011	02/15/2031	10,000,000	2.0 - 4.0%	2/15, 8/15
03/21/2012	Limited Tax Refunding Bonds Series 2012	02/15/2030	140,640,000	4.5 - 5.0%	2/15, 8/15
12/1/2012	Limited Taxable Refunding Bonds Series 2012	02/15/2029	32,895,000	0.55 - 3.0%	2/15, 8/15
04/15/2013	Limited Tax Refunding Bonds Series 2013	02/15/2032	71,750,000	1.0 - 4.0%	2/15,8/15
04/15/2013	Pass Through Revenue & LTD Tax Bonds Series 2013	02/15/2033	14,985,000	1.0 - 4.0%	2/15, 8/15
04/10/2014	Unlimited Tax Road Bonds Series 2014	02/15/2039	91,750,000	2.0 - 5.0%	2/15, 8/15

Williamson County, Texas
Notes to the Financial Statements

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
04/10/2014	Limited Tax Park Bonds Series 2014	08/15/2034	19,530,000	3.0 - 4.0%	2/15, 8/15
10/28/2014	Limited Tax Refunding Bonds Series 2014	02/15/2025	77,345,000	3.06%	2/15, 8/15
04/23/2015	Limited Tax Refunding Bonds Series 2015	02/15/2034	74,295,000	2.0 - 5.0%	2/15, 8/15
04/23/2015	Limited Tax Refunding Bonds, Taxable Series 2015	02/15/2022	29,290,000	.550 - 2.323%	2/15, 8/15
05/28/2015	Unlimited Tax Road Bonds Series 2015	02/15/2040	90,205,000	4.0 - 5.0%	2/15, 8/15
05/28/2015	Combination Tax & Revenue Certificates Series 2015	02/15/2040	59,645,000	2.0 - 5.0%	2/15, 8/15
10/15/2015	Limited Tax Refunding Bonds Series 2015A	02/15/2026	16,175,000	2.0 - 4.0%	2/15, 8/15
06/01/2016	Limited Tax Park Bonds Series 2016	02/15/2036	18,350,000	2.0 - 5.0%	2/15, 8/15
07/01/2016	Limited Tax Refunding Bonds Series 2016	02/15/2036	37,980,000	1.5 - 5.25%	2/15, 8/15
07/26/2017	Limited Tax Refunding Bonds Series 2017	09/30/2040	43,230,000	2.0 - 5.25%	2/15, 8/15
12/6/2017	Unlimited Tax Road Bonds Series 2017	9/30/2042	71,860,000	2.0 - 5.0%	2/15, 8/15

In August 2019, the County legally defeased outstanding bonds totaling \$5,010,000 by depositing approximately \$5,450,000 in trust with a bond escrow agent. An accounting loss of approximately \$124,477 is recognized on the statement of activities related to the defeasance, which will result in cash flow savings of approximately \$226,050 over the life of the bonds.

The irrevocable trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On September 30, 2019, \$109,805,000 of bonds considered defeased are still outstanding.

Blended Component Unit – Avery Ranch Road District #1

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
03/21/2012	Unlimited Tax Refunding Bonds Series 2012	09/30/2025	\$ 7,475,000	2.0 - 4.0%	2/15, 8/15
05/15/2016	Unlimited Tax Refunding Bonds Series 2016	08/15/2022	2,895,000	2.0%	2/15, 8/15
5/23/2019	Unlimited Tax Refunding Bonds Series 2019	8/15/2025	3,550,000	3.0 - 4.0%	2/15, 8/15

The bonds listed above were issued by Avery Ranch Road District, a blended component unit of Williamson County. The bonds constitute direct obligations of the Avery Ranch Road District payable from ad valorem taxes levied upon all taxable property located within the Road District.

Williamson County, Texas

Notes to the Financial Statements

In May 2019, the District issued \$3,550,000 in Unlimited Tax Refunding Bonds, Series 2019. These bonds were used to refund \$3,625,000 for certain Series 2012 unlimited tax road bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The net carrying amount of the old debt exceeded the reacquisition price by \$166,504. This amount is being amortized over the remaining life of the refunded debt. This advance refunding was undertaken to decrease the total debt service payments over the next six years by \$154,279, and resulted in an economic gain of \$139,579.

Blended Component Unit – Pearson Place Road District

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
08/15/2016	Unlimited Tax Road Bonds Series 2016	08/15/2041	\$ 5,315,000	2.0 - 4.0%	2/15, 8/15

The bonds listed above were issued by Pearson Place Road District, a blended component unit of Williamson County. The bonds constitute direct obligations of the Pearson Place Road District payable from ad valorem taxes levied upon all taxable property located within the Road District.

Blended Component Unit – Northwood Road District

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
09/12/2017	Unlimited Tax Road Bonds Series 2017	08/15/2042	\$ 8,520,000	2.0 - 4.0%	2/15, 8/15
12/19/2018	Unlimited Tax Road Bonds Series 2018	08/15/2043	2,345,000	4.0%	2/15, 8/15

The bonds listed above were issued by Northwood Road District, a blended component unit of Williamson County. The bonds constitute direct obligations of the Northwood Road District payable from ad valorem taxes levied upon all taxable property located within the Road District.

In December 2018, the District issued \$2,345,000 in Unlimited Tax Road Bonds. The bonds constitute direct obligations of the District, payable from ad valorem taxes levied upon all taxable property located within the Road District. Interest at a rate of 4.0% is payable at February 15 and August 15 of each year.

Debt Service Requirement – All Bonds and Tax Anticipation Notes

The debt service requirements to maturity on all bonds and tax anticipation notes are:

Fiscal Years Ending September 30,	Principal	Interest	Total
2020	\$ 48,089,986	\$ 39,314,916	\$ 87,404,902
2021	50,779,956	33,073,005	83,852,961
2022	55,635,000	28,270,996	83,905,996
2023	57,525,000	26,081,214	83,606,214
2024	59,665,000	23,731,981	83,396,981
2025-2029	258,620,000	83,112,159	341,732,159
2030-2034	175,080,000	38,941,556	214,021,556
2035-2039	95,980,000	12,974,736	108,954,736
2040-2044	21,230,000	919,984	22,149,984
Total	\$ 822,604,942	\$ 286,420,547	\$ 1,109,025,489

Included in the above principal amounts are accreted interest amounts that have not yet been recognized at September 30, 2019 totaling approximately \$10,000,000.

Williamson County, Texas

Notes to the Financial Statements

Note 10. Tax Abatements

The County negotiates various forms of agreements for Economic Development purposes. The County has tax abatement agreements and property tax rebates which are negotiated under The Texas Property Redevelopment and Tax Abatement Act, chapter 312, Tax Code, V.A.T.S. as amended. This act allows localities to abate property taxes for economic development purposes which include business relocation, retention and expansion. Property must be located within a reinvestment zone to be eligible for a tax abatement, and agreements, are limited to ten (10) years in length. The abatement value can only be to the extent its value for that year exceeds its value for the year in which the agreement is executed. The County has an Abatement Recapture clause in all Tax Abatement Agreements in the event that the recipient does not fulfill the requirements of the agreement. The tax rebate program is for a period greater than ten years, and taxes paid are reimbursed back to the owner.

The county also participates in Tax Increment Financing agreements which are negotiated under The Tax Increment Financing Act, Chapter 311, Tax Code, V.A.T.S. as amended. These districts are created for public improvements to promote economic development in unproductive or underdeveloped areas. The property tax revenues over and above the base value established by the district is contributed to the Zone for a duration of 20 to 25 years and/or until the monetary cap per the agreement is reached.

The amount of taxes abated during the fiscal year for each of the programs are as follows:

Program	Amount of Taxes Abated during the Fiscal Year
Tax Abatement Program	\$ 494,046
Tax Rebate Program	131,832
Tax Increment Financing Program	1,764,919

The County has not made any commitments as part of the agreements other than to reduce taxes. The County is not subject to any tax abatement agreements entered into by other governmental entities.

Note 11. Retirement Plan/Pensions

The County provides retirement, disability, and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of approximately 738 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after eight years of service, but must leave their accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

Williamson County, Texas

Notes to the Financial Statements

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Contributions: The County has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 13.94% for the months of the accounting year in 2018, and 14.03% for the months of the accounting year in 2019.

The deposit rate payable by the employee members for calendar year 2017 and 2018 is the rate of 7.0% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31, 2018
Actuarial cost method	Entry age normal
Amortization method	Straight-Line over Expected Working Life
Asset valuation method	
Smoothing period	Five years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary increase	4.90%
Investment rate of return	8.10%
Payroll growth	3.25%

Discount Rate

The discount rate used to measure the total pension liability was 8.10%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term rate of return on pension plan investments is 8.10%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Williamson County, Texas
Notes to the Financial Statements

Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of December 31, 2018 are summarized below:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	10.5%	5.40%
Private Equity	18.0%	8.40%
Global Equities	2.5%	5.70%
International Equities-Developed	10.0%	5.40%
International Equities-Emerging	7.0%	5.90%
Investment-Grade Bonds	3.0%	1.60%
Strategic Credit	12.0%	4.39%
Direct Lending	11.0%	7.95%
Distressed Debt	2.0%	7.20%
REIT Equities	2.0%	4.15%
Master Limited Partnerships	3.0%	5.35%
Private Real Estate Partnerships	6.0%	6.30%
Hedge Funds	13.0%	3.90%
Total	100.0%	

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (8.10%) in measuring the net pension liability at December 31, 2018:

	1% Decrease in Discount Rate (7.10%)	Discount Rate (8.10%)	1% Increase in Discount Rate (9.10%)
Total pension liability	\$ 556,402,207	\$ 485,381,669	\$ 426,470,194
Fiduciary net pension	398,415,955	398,415,955	398,415,955
Net pension liability	\$ 157,986,252	\$ 86,965,714	\$ 28,054,239

Williamson County, Texas
Notes to the Financial Statements

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TCDRS financial report. That report may be obtained at www.tcdrs.com.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The below schedule presents the changes in the Net Pension Liability as of December 31, 2018:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at December 31, 2017	\$ 433,090,769	\$ 401,036,377	\$ 32,054,392
Changes for the year:			
Service cost	15,804,355	-	15,804,355
Interest on total pension liability ⁽¹⁾	35,689,583	-	35,689,583
Effect of plan changes ⁽²⁾	19,646,793	-	19,646,793
Effect of economic/demographic gains or losses	(1,954,916)	-	(1,954,916)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(1,456,711)	(1,456,711)	-
Benefit payments	(15,438,204)	(15,438,204)	-
Administrative expenses	-	(320,009)	320,009
Member contributions	-	7,295,607	(7,295,607)
Net investment income	-	(7,416,183)	7,416,183
Employer contributions	-	14,528,673	(14,528,673)
Other ⁽³⁾	-	186,405	(186,405)
Balance at December 31, 2018	\$ 485,381,669	\$ 398,415,955	\$ 86,965,714

⁽¹⁾ Reflects the change in liability due to the time value of money. TCDRS does not charge fees or interest

⁽²⁾ Reflects plan changes adopted effective in 2019. Also reflects increase in substantively automatic COLA valued.

⁽³⁾ Relates to allocation of system-wide items.

Williamson County, Texas

Notes to the Financial Statements

At September 30, 2019, the County reported pension expense/(income) of \$44,329,689 related to the December 31, 2018 valuation. The breakdown of the components of pension expense/(income) is as follows:

	January 1, 2018 to December 31, 2018
Service cost	\$ 15,804,355
Interest on total pension liability ⁽¹⁾	35,689,583
Effect of plan changes	19,646,793
Administrative expenses	320,009
Member contributions	(7,295,607)
Expected investment return net of investments expenses	(32,674,393)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	1,020,982
Recognition of assumption changes or inputs	846,731
Recognition of investment gains or losses	11,157,641
Other ⁽²⁾	(186,405)
Pension expense / (income)	\$ 44,329,689

⁽¹⁾ Reflects the change in the liability due to the time value of money.

TCDRS does not charge fees or interest.

⁽²⁾ Relates to allocation of system-wide items.

The County reported deferred outflows of resources related to the pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 2,367,929	\$ (1,563,933)
Changes in actuarial assumptions	1,124,837	-
Difference between projected and actual investment earnings	25,906,004	-
Contributions subsequent to the measurement date	11,801,395	-
Total	\$ 41,200,165	\$ (1,563,933)

Williamson County, Texas
Notes to the Financial Statements

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$11,801,395 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2019 (i.e. recognized in the County's financial statements September 30, 2020). Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2019	\$ 12,117,164
2020	4,611,916
2021	3,478,625
2022	7,627,132
Total	\$ 27,834,837

Note 12. Postemployment Benefits Other Than Pensions (OPEB)

Plan Description and Benefits Provided. In addition to the pension benefits described in the previous note, the Commissioners Court established a medical insurance benefit plan for retirees. The County administers this single-employer defined benefit medical plan (the Retiree Medical Plan). The Retiree Medical Plan does not issue a publicly available financial report. Eligible retirees will be provided medical insurance benefits at a set premium rate based on County service at the time of retirement. Dental insurance benefits for retirees have a set premium rate that closely approximates the County employees' rate. Eligible retirees may also cover their eligible dependents. Retirees are responsible for paying the premiums. A retiree is defined as someone who is receiving lifetime monthly Texas County and District retirement pension benefit payments and who retired directly from active employment with Williamson County. The County will stop insurance coverage on the retiree and dependent on the last day of the month when one of the following occurs:

1. The retiree reaches age 65; or
2. The retiree fails to submit the required set premium rate.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms. The following employees were covered by the benefit terms as of October 1, 2018.

Number of Members	
Actives	1,361
Retired members	112
Covered spouses of retirees	48
Total	1,521

Williamson County, Texas

Notes to the Financial Statements

Total OPEB Liability

The County's total OPEB liability of \$55,440,725 was measured as of September 30, 2019, and was determined by an actuarial valuation as of October 1, 2018.

Actuarial assumptions and other inputs: The total OPEB liability in the September 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age normal
Inflation	2.30%
Salary increases	3.25%
Discount rate	October 1, 2018: 4.18% September 30, 2018: 2.66%
Healthcare cost trend rates	6.8% for 2018, gradually decreasing to an ultimate rate of 3.9% for 2092 and beyond.
Retiree premium increases	Same as Health cost trend above
Mortality	PubG.H-2010 projected forward (fully generational) with MP-2019

Changes in the Total OPEB Liability

Changes in Total OPEB Liability	Increase (Decrease) Total OPEB Liability
Balance at September 30, 2018	\$ 49,433,125
Changes for the year	
Service cost	3,271,064
Interest on total OPEB liability	2,158,752
Effect of economic/demographic gains or (losses)	(2,525,476)
Effect of assumptions, changes, or inputs	5,243,963
Benefit payments	(2,140,703)
Balance at September 30, 2019	\$ 55,440,725

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate for each period. In fiscal year 2019, amounts reflect a decrease in the discount rate from the beginning of the year from 4.18% to 2.66%.

Sensitivity of the total OPEB liability to changes in the discount rate and healthcare cost trend rates: The following presents the total OPEB liability of the County, calculated using the discount rate of 2.66%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.66%) or 1 percentage point higher (3.66%) than the current rate.

	1% Decrease (1.66%)	Discount Rate (2.66%)	1% Increase (3.66%)
Total OPEB liability	\$ 60,702,155	\$ 55,440,725	\$ 50,557,687

Williamson County, Texas
Notes to the Financial Statements

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trend rates as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	\$ 48,152,605	\$ 55,440,725	\$ 64,219,392

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

OPEB Expense	October 1, 2018 to September 30, 2019
Service cost	\$ 3,271,064
Interest on total OPEB liability	2,158,752
Effect of plan changes	-
Recognition of deferred inflows/ outflows of resources	
Recognition of economic/demographic gains or losses	(382,648)
Recognition of assumption changes or inputs	133,979
OPEB expense	\$ 5,181,147

As of September 30, 2019, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (2,142,828)
Changes of assumptions	4,449,423	(3,214,030)
Total	\$ 4,449,423	\$ (5,356,858)

Williamson County, Texas

Notes to the Financial Statements

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Years Ended September 30,	
2020	\$ (248,669)
2021	(248,669)
2022	(248,669)
2023	(248,669)
2024	(37,953)
Thereafter	125,194
	<u>\$ (907,435)</u>

Note 13. Employee Benefits Plan

The County provides group medical benefits to its employees on a self-funded basis. Stop-loss coverage is provided by an insurance company and an independent company serves as Claim Administrator.

All full-time County employees (regularly scheduled to work at least 30 hours per week) are eligible for coverage under the Plan. Employees can enroll for personal coverage and dependent coverage.

A reconciliation of claims liabilities is shown below.

	2019	2018
Claims liabilities at October 1	\$ 1,108,811	\$ 847,803
Incurred claims	19,194,484	18,774,529
Payments on claims	(18,581,799)	(18,513,521)
Claims liabilities at September 30	<u>\$ 1,721,496</u>	<u>\$ 1,108,811</u>

All claim liabilities are due within one year.

Note 14. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The County provides for the management of risks through a combination of self-insurance and traditional insurance. The amount of settlements has not exceeded insurance coverage for each of the past three fiscal years.

Note 15. Commitments and Contingencies

The County is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of management, the outcome of these lawsuits will not have a material adverse effect on the accompanying combined financial statements, and accordingly, no provision for losses has been recorded.

Williamson County, Texas

Notes to the Financial Statements

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2019, may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

Note 16. Subsequent Events

Sale of Bonds

In January 2020, the County sold Unlimited Tax Road Bonds, Series 2020 and Limited Tax Refunding and Park Bonds, Series 2020 for \$300,000,000 and \$45,725,000, respectively. Proceeds from the sale of the road bonds will be used for road improvements within the County. Proceeds from the sale of the park bonds will be used for park, trail, and recreational improvements within the County, as well as to refund certain outstanding bond obligations to achieve debt service savings. The bonds will be payable from the levy and collection of ad valorem taxes.

COVID-19

The extent of the operational and financial impact the COVID-19 pandemic may have on the County has yet to be determined and is dependent on its duration and spread, any related operational restrictions and the overall economy. On March 19, 2020 the County closed all non-essential government buildings to the public until further notice. On March 18, 2020 Williamson County Judge Bill Gravell, Jr. issued a Second Order prohibiting community gatherings that bring together or that are likely to bring together ten (10) or more people at the same time in a single room or other single indoor or outdoor confined or enclosed space. Food establishments were also ordered to close common dining areas open to the public and the holder of a wine and beer retailer's permit or mixed beverage permits were ordered to close common indoor and outdoor bar spaces open to the public and prohibited them from allowing consumption on their bar premises. All other for-profit and non-profit businesses were not affected by the order and were allowed to continue operation in the County.

The County is unable to accurately predict how COVID-19 will affect the results of its operations because the virus's severity and the duration of the pandemic are uncertain. However, while it is premature to accurately predict its full impact the County expects to draw on its available unassigned fund balance. The County currently maintains a healthy reserve with a minimum General Fund balance policy of 35% of the total General Fund budgeted expenditures.

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Required Supplementary Information

Williamson County, Texas
Required Supplementary Information
Texas County District Retirement System
Schedule of Changes in the
Employer's Net Pension Liability and the Related Ratios (Unaudited)

	2018	2017	2016	2015	2014
Total pension liability					
Service cost	\$ 15,804,355	\$ 15,642,518	\$ 17,893,905	\$ 14,815,355	\$ 13,778,283
Interest (on the total pension liability)	35,689,583	32,877,469	31,852,375	29,475,312	24,866,979
Effect of plan changes	19,646,793	-	(67,208,224)	47,337,431	2,458,015
Effect of assumption changes or inputs	-	695,266	-	3,538,388	-
Effect of economic/demographic (gains) or losses	(1,954,916)	779,921	3,219,976	1,861,263	1,438,400
Benefit payments/refunds of contributions	(16,894,915)	(14,039,792)	(11,847,243)	(10,769,887)	(9,052,920)
Net change in total pension liability	52,290,900	35,955,382	(26,089,211)	86,257,862	33,488,757
Total pension liability, beginning of year	433,090,769	397,135,387	423,224,598	336,966,736	303,477,979
Total pension liability, end of year (a)	\$ 485,381,669	\$ 433,090,769	\$ 397,135,387	\$ 423,224,598	\$ 336,966,736
Plan fiduciary net position					
Contributions, employer	\$ 14,528,673	\$ 13,511,821	\$ 12,287,219	\$ 11,916,442	\$ 11,388,189
Contributions, employee	7,295,607	7,104,756	6,714,329	6,511,719	6,237,665
Investment income net of investment expenses	(7,416,183)	50,358,395	23,228,879	(5,233,124)	18,970,796
Benefit payments/refunds of contributions	(16,894,915)	(14,039,792)	(11,847,242)	(10,769,887)	(9,052,920)
Administrative expense	(320,009)	(266,702)	(252,419)	(224,964)	(229,176)
Other	186,405	90,122	1,080,637	133,570	136,544
Net change in plan fiduciary net position	(2,620,422)	56,758,600	31,211,403	2,333,756	27,451,098
Plan fiduciary net position, beginning of year	401,036,377	344,277,777	313,066,374	310,732,618	283,281,520
Plan fiduciary net position, end of year (b)	\$ 398,415,955	\$ 401,036,377	\$ 344,277,777	\$ 313,066,374	\$ 310,732,618
Net pension liability, end of year (a) - (b)	\$ 86,965,714	\$ 32,054,392	\$ 52,857,610	\$ 110,158,224	\$ 26,234,118
Plan fiduciary net position as a percentage of total pension liability	82.08%	92.60%	86.69%	73.97%	92.21%
Covered payroll	\$ 104,222,950	\$ 101,060,813	\$ 95,918,992	\$ 93,024,552	\$ 89,109,498
Net pension liability as a percentage of covered payroll	83.44%	31.72%	55.11%	118.42%	29.44%

Notes to Schedule:

As of December 31 - measurement date

Benefit changes. There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Changes of assumptions. Effective with the 2015 calendar year, employer contributions reflect that a 60% CPI COLA was adopted. Effective in the 2017 calendar year, new mortality rate assumptions were adopted, and new Annuity Purchase Rates were reflected for benefits earned after 2017.

Only five years of data are presented in accordance with GASB 68, Paragraph 138. The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement.

Williamson County, Texas
Required Supplementary Information
Texas County District Retirement System
Schedule of Employer Contributions (Unaudited)

	Year Ended September 30,				
	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 11,388,190	\$ 11,916,442	\$ 11,989,874	\$ 13,511,821	\$ 14,528,673
Contributions in relation to the actuarially determined contribution	11,764,549	12,620,147	13,253,738	14,220,775	15,356,663
Contribution deficiency (excess)	\$ (376,359)	\$ (703,705)	\$ (1,263,864)	\$ (708,954)	\$ (827,990)
Covered payroll	\$ 91,896,896	\$ 98,517,933	\$ 100,107,812	\$ 103,007,285	\$ 109,619,505
Contributions as a percentage of covered payroll	12.8%	12.8%	13.2%	13.8%	14.0%

Notes to Schedule:

Actuarially determined contribution rates noted above are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	13.1 years
Asset valuation method	Five year smoothed market
Inflation	2.75%
Salary increases	Variance by age and service. 4.9% over career including inflation.
Investment rate of return	8.00%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014..

Only five years of data are presented in accordance with GASB 68, Paragraph 138. "The information for all periods for the ten year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement.

Williamson County, Texas
Required Supplementary Information
Schedule of Changes in the County's
Net OPEB Liability and the Related Ratios (Unaudited)

	Year Ended September 30, 2019	Year Ended September 30, 2018	Year Ended September 30, 2017
Total OPEB liability			
Service cost	\$ 3,271,064	\$ 3,471,046	\$ 3,715,246
Interest (on the total OPEB liability)	2,158,752	1,851,146	1,531,390
Effect of plan changes	-	-	-
Effect of assumption changes or inputs	(2,525,476)	(2,364,153)	(2,511,244)
Effect of economic/demographic (gains) or losses	5,243,963	-	-
Benefit payments	(2,140,703)	(1,802,933)	(1,628,296)
Net change in total OPEB liability	6,007,600	1,155,106	1,107,096
Total OPEB liability, beginning of year	49,433,125	48,278,019	47,170,923
Total OPEB liability, end of year	\$ 55,440,725	\$ 49,433,125	\$ 48,278,019
Covered payroll	\$ 76,606,137	\$ 101,003,000	\$ 96,932,000
Net pension liability as a percentage of covered payroll	72.37%	48.94%	49.81%

Notes to Schedule:

* Includes a prior period adjustment of \$9,301,253

As of September 30 - measurement date

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. In fiscal year 2018, amounts reflect an increase in the discount rate from the beginning of the year from 3.64% to 4.18%. In fiscal year 2019, amounts reflect an increase in the discount rate from the beginning of the year from 4.18% to 2.66%.

Only three years of data are presented in accordance with GASB 75, as the information for all periods for the ten year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, information is presented for as many years as are available. The schedules do not include information that is not measured in accordance with the requirements of GASB 75.

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Combining and Individual Fund Statements and Schedules

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Williamson County, Texas

Schedule of Revenues – Budget and Actual

General Fund

For the Fiscal Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Ad valorem taxes	\$ 159,701,111	\$ 159,701,111	\$ 159,405,166	\$ (295,945)
Penalty and interest	1,005,000	1,005,000	997,212	(7,788)
Other taxes	1,491,500	1,491,500	1,786,581	295,081
Total taxes	162,197,611	162,197,611	162,188,959	(8,652)
Fees of office				
County sheriff	284,500	284,500	271,891	(12,609)
County clerk	3,661,800	3,661,800	3,773,420	111,620
Tax assessor/collector	7,065,000	7,065,000	7,674,634	609,634
District clerk	565,000	565,000	646,232	81,232
Justice of the peace, precinct 1	65,400	65,400	83,768	18,368
Justice of the peace, precinct 2	68,900	68,900	95,036	26,136
Justice of the peace, precinct 3	96,500	96,500	113,173	16,673
Justice of the peace, precinct 4	90,600	90,600	86,178	(4,422)
Constable, precinct 1	223,800	223,800	233,415	9,615
Constable, precinct 2	243,000	243,000	248,932	5,932
Constable, precinct 3	300,000	300,000	344,479	44,479
Constable, precinct 4	229,600	229,600	249,684	20,084
Personal bond office	70,100	70,100	63,622	(6,478)
County attorney	45,300	45,300	33,130	(12,170)
Other	523,200	564,200	717,160	152,960
Total fees of office	13,532,700	13,573,700	14,634,754	1,061,054
Fines and forfeitures				
County clerk	566,440	566,440	480,717	(85,723)
District clerk	460,300	460,300	468,399	8,099
Justice of the peace	2,500	2,500	2,376	(124)
Justice of the peace, precinct 1	61,900	61,900	143,410	81,510
Justice of the peace, precinct 2	57,900	57,900	124,236	66,336
Justice of the peace, precinct 3	988,100	988,100	989,152	1,052
Justice of the peace, precinct 4	570,000	570,000	299,126	(270,874)
Total fines and forfeitures	2,707,140	2,707,140	2,507,416	(199,724)
Charges for services				
Emergency medical service	9,040,000	9,040,000	9,006,060	(33,940)
County sheriff	-	-	148,568	148,568
Constables	-	-	12,946	12,946
Parks	502,050	502,050	503,369	1,319
Other	3,503,700	3,503,700	4,153,070	649,370
Total charges for services	13,045,750	13,045,750	13,824,013	778,263
Intergovernmental				
Federal payments in lieu of taxes	70,000	70,000	74,232	4,232
Prisoner payments	60,000	60,000	62,887	2,887
State shared	2,739,315	2,913,893	3,178,457	264,564
Total intergovernmental	2,869,315	3,043,893	3,315,576	271,683
Investment income and other				
Investment income	3,075,000	3,075,000	5,617,671	2,542,671
Other	313,250	415,557	805,469	389,912
Total investment income and other	3,388,250	3,490,557	6,423,140	2,932,583
Total revenues	\$ 197,740,766	\$ 198,058,651	\$ 202,893,858	\$ 4,835,207

Williamson County, Texas

Schedule of Expenditures – Budget and Actual

General Fund

For the Fiscal Year Ended September 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Expenditures				
General government				
County judge	\$ 536,396	\$ 473,280	\$ 431,232	\$ 42,048
Commissioners court	647,852	662,219	552,439	109,780
Commissioners, precinct 1	297,450	297,450	291,980	5,470
Commissioners, precinct 2	321,094	321,137	316,324	4,813
Commissioners, precinct 3	310,448	313,260	309,403	3,857
Commissioners, precinct 4	308,477	309,818	278,662	31,156
County clerk	835,222	811,843	724,912	86,931
Non-departmental	7,217,167	6,103,166	5,712,419	390,747
County auditor	2,819,420	2,821,766	2,702,242	119,524
County treasurer	550,206	550,206	518,961	31,245
Budget office	365,949	376,178	372,481	3,697
Tax assessor/collector	4,081,296	4,077,454	3,842,273	235,181
Infrastructure department	395,710	353,643	335,267	18,376
Office buildings	8,240,987	9,190,365	8,749,601	440,764
Information technology services	9,636,078	9,563,098	8,771,503	791,595
Human resources	1,173,241	1,177,715	1,035,535	142,180
General elections	1,947,417	1,959,960	1,508,572	451,388
Purchasing	922,175	926,612	885,884	40,728
Total general government	40,606,585	40,289,170	37,339,690	2,949,480
Public safety				
Constable, precinct 1	1,312,185	1,313,293	1,263,531	49,762
Constable, precinct 2	1,331,442	1,332,834	1,284,269	48,565
Constable, precinct 3	1,535,104	1,540,925	1,492,706	48,219
Constable, precinct 4	1,400,897	1,403,450	1,328,849	74,601
County sheriff	24,472,897	24,664,120	24,238,853	425,267
Department of public safety	180,726	180,726	169,543	11,183
Jail and law enforcement	25,794,403	25,820,709	24,682,344	1,138,365
Juvenile services	11,819,404	11,857,312	10,575,133	1,282,179
Adult probation	272,965	272,965	247,667	25,298
Emergency services	887,579	589,293	365,327	223,966
Emergency medical services	16,483,062	16,864,343	16,849,497	14,846
Emergency management	606,283	615,506	602,216	13,290
Emergency haz-mat	712,629	728,717	663,874	64,843
Emergency 911 communications	7,258,877	7,323,224	5,921,646	1,401,578
Mobile outreach team	761,262	787,417	773,677	13,740
Wireless communication	389,666	461,559	392,547	69,012
Total public safety	95,219,381	95,756,393	90,851,679	4,904,714
Judicial				
County courts-at-law	1,549,900	1,854,457	1,854,457	-
County court-at-law #1	557,924	572,042	544,147	27,895
County court-at-law #2	501,431	501,434	491,493	9,941
County court-at-law #3	515,441	521,093	493,884	27,209
County court-at-law #4	628,445	628,445	602,932	25,513
District courts	2,830,748	3,454,827	3,454,827	-
26th Judicial court	285,834	286,334	282,478	3,856
277th Judicial court	305,622	305,622	296,339	9,283
368th Judicial court	289,544	289,544	283,145	6,399
395th Judicial court	301,853	301,853	296,126	5,727
425th Judicial court	296,401	296,401	289,531	6,870
District attorney	4,672,321	4,783,560	4,679,763	103,797
District clerk	2,250,598	2,250,598	2,152,911	97,687
Justice court, precinct 1	1,094,695	1,094,694	860,990	233,704
Justice court, precinct 2	1,117,755	1,117,796	1,025,440	92,356
Justice court, precinct 3	1,458,322	1,543,323	1,420,783	122,540
Justice court, precinct 4	1,319,668	1,319,668	1,182,184	137,484

Williamson County, Texas

Schedule of Expenditures – Budget and Actual

General Fund – Continued

For the Fiscal Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Judicial (Continued)				
County attorney	\$ 5,415,300	\$ 5,497,865	\$ 5,329,088	\$ 168,777
County clerk	1,228,087	1,251,466	1,230,089	21,377
Magistrate office	918,539	922,227	904,818	17,409
Personal bond office	176,561	175,439	161,345	14,094
Total judicial	27,714,989	28,968,688	27,836,770	1,131,918
Community services				
Veterans service	424,168	431,883	377,708	54,175
Health department	8,328,824	8,330,086	8,310,941	19,145
Agricultural extension service	329,858	331,551	289,578	41,973
Parks department	2,493,258	2,685,439	2,649,873	35,566
Public welfare	1,591,246	1,591,246	1,588,646	2,600
Child welfare	102,450	102,450	87,917	14,533
WC historical commission	1,585	1,585	1,583	2
Onsite sewer services	879,363	886,768	841,106	45,662
Total community services	14,150,752	14,361,008	14,147,352	213,656
Debt service				
Principal	1,062,795	1,062,795	1,062,796	(1)
Interest and other charges	116,065	116,065	116,065	-
Total debt service	1,178,860	1,178,860	1,178,861	(1)
Capital outlay	13,376,482	11,954,183	11,323,425	630,758
Total expenditures	\$ 192,247,049	\$ 192,508,302	\$ 182,677,777	\$ 9,830,525

Williamson County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Debt Service Fund For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 106,524,312	\$ 106,271,764	\$ (252,548)
Intergovernmental	113,253	116,508	3,255
Investment earnings	612,667	912,706	300,039
Miscellaneous revenues	-	-	-
Total revenues	107,250,232	107,300,978	50,746
EXPENDITURES			
Debt service			
Principal	71,515,000	71,515,000	-
Interest and other charges	34,120,759	34,104,310	16,449
Payment to bond escrow agent	5,450,147	5,450,147	-
Bond issuance fees	16,506	16,506	-
Total expenditures	111,102,412	111,085,963	16,449
Excess (deficiency) of revenues over (under) expenditures	(3,852,180)	(3,784,985)	67,195
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	-	-	-
Transfers in	3,852,180	3,877,000	24,820
Total other financing sources and uses	3,852,180	3,877,000	24,820
Net change in fund balance	-	92,015	92,015
FUND BALANCE, beginning	6,825,012	6,825,012	-
FUND BALANCE, ending	\$ 6,825,012	\$ 6,917,027	\$ 92,015

Non-major Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specified revenue sources or to finance specified activities as required by law or administrative regulation.

The following comprise the County's non-major Special Revenue Funds:

Alternate Dispute Resolution – This fund was set up to aid in a week long mass mediation session held annually to clear open cases and finalize documentation in question. The monies are spent on mailing notices and coordinating parties who wish to participate in the mediation process.

Appellate Judicial System Fund – Each county in the Third Court of Appeals is required to establish an Appellate Judicial Fund to assist the court of appeals in the processing of appeals and to defray costs incurred by the county. Fees are assessed for court cases filed in a county court, county court at law, probate court and district courts.

Avery Ranch Road District – Avery Ranch Road District #1 was formed by the Commissioners Court in 2001. The District issues unlimited tax bonds for the purpose of developing roads in the district. The District is governed by a Board comprised of the Williamson County Commissioners Court. The bonds are scheduled to be paid in full on August 15, 2025.

CAMPO – This fund is set up to account for payroll expenditures associated with CAMPO county employees.

Child Abuse Prevention Fund – This fund is used to account for the \$100 fee assessed in certain child sexual assault and related convictions. These funds are to be used for child abuse prevention programs.

Child Safety – This fund is used to account for \$1.50 tax collected during the vehicle registration process. These funds are also collected by justice, county, or district courts for violations that occur within a school crossing zone up to \$25 per violation. This fund is used to provide a school crossing guard program and/or programs designed to enhance child safety, health, or nutrition.

Conservation Foundation – This fund was formed by the Williamson County Commissioners Court in December of 2002, as a pro-active approach to providing for conservation of the recovery of endangered species in the Williamson County area.

Court Technology – This fund accounts for money charged to a defendant convicted of a criminal offense in a County or District Court. It is designated for the purpose of financing the purchase of technological enhancements for a county court, statutory court, or district court.

County Attorney Hot Check – This fund is used to account for monies received from fees collected on the payment of hot checks. Expenditures are made for the improvement of the operation of the County Attorney's office.

County Sheriff – This fund is used to account for jail inmates' purchase of food and toiletry items or other supplies. Expenditures are for the purchase of these items. Any revenue generated may be used for the benefit of the inmate.

County Sheriff Asset Forfeitures – This fund is used to account for monies received from Federal and State court cases dealing with illegal drug violations. Money is distributed to entities involved in the resolution of the drug case and used for education or equipment needed to enhance law enforcement activities.

County Radio Communications Systems (RCS) – This fund is used to account for money collected from governmental entities utilizing the countywide radio communication system. The funds are used for operations and maintenance of the system.

Court Records Preservation – This fund is used to account for monies collected from fees charged by the County and District Clerks. They are used only to digitize court records and preserve the records from natural disasters.

Court Reporter – The clerk of each court that has an official court reporter shall collect a court reporter service fee of \$15 as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment in the court.

Courthouse Security – This fund is used to collect court costs of defendants convicted of felony and misdemeanor offenses. The clerks collect the costs and pay them to the County Treasurer where it is designated for security purposes such as metal detectors, identification cards, and surveillance cameras.

District Attorney Asset Forfeitures – This fund is used to account for monies received from Federal and State court cases dealing with illegal drug violations. Money is distributed to entities involved in the resolution of the drug case and used for education or equipment needed to enhance law enforcement activities.

District Attorney Welfare Fraud – This fund is used to account for monies received from fees collected from the Health and Human Services Commission for prosecuting welfare fraud cases. Expenditures are made for the prosecution of welfare fraud cases.

Election Chapter 19 – The state allocates funding based on the number of new, canceled and updated voter registrations processed in the preceding calendar year. These funds are only to be used for any activities designed to enhance the voter registration process.

Election HAVA – This fund was created to account for the rental fees collected from the use of voter equipment purchased with funds from the HAVA grant. The use of these fee revenues includes but is not limited to the maintenance, license fees and upgrades for the voting equipment as well as new equipment, training, storage and other costs associated with the operation and maintenance of the voting systems.

Election Services Contract – This fund is used to support and contain costs generated from an election. Contracts between political parties and other entities are handled through the court and paid by the contracting party for administering election services.

Grants – This fund is used to account for federal and state monies provided for the enhancement of programs not fully funded by the County.

Guardianship – This fund is used to account for the collection of a \$20.00 "supplemental court-initiated guardianship fee" required by the State of Texas for support of judiciary guardianship initiated under Section 683 of the Texas Probate Code. The fees are to be used to supplement, not supplant, the compensation of a court-appointed guardian ad litem or attorney ad litem and to fund local guardianship programs for indigent, incapacitated persons who do not have a family member suitable and willing to serve in that capacity.

Justice Court Technology – This fund accounts for money charged to a defendant convicted of a misdemeanor in a justice court. It is designated for the purpose of financing the purchase of technological enhancements for a justice court.

Justice of the Peace Security – This fund is used to collect court costs of defendants convicted of misdemeanor offenses. The clerks collect the costs and deposit them with the County Treasurer where it is designated for security purposes such as metal detectors, identification cards, and surveillance cameras for justice courts not housed in the County courthouse.

Juvenile Delinquency Prevention – This fund is used to repair damage and reward the public for identifying and aiding in the apprehension of offenders who vandalize public and personal property. Funds are also used for recognition and recreation programs for teens; local teen court programs; local juvenile probation department and educational and intervention programs to prevent juveniles from engaging in delinquent conduct.

Law Library – Monies collected through civil cases filed in the county or district court are accounted for through this fund. Monies collected are used to support the management and expenditures necessary to maintain law libraries throughout the County.

Local Provider Participation – Section 292B of the Texas Health & Safety Code allows Williamson County to create a Local Provider Participation Fund. The county annually sets the rate associated with mandatory provider participation payments from local hospitals. These funds can be spent on certain intergovernmental transfers and indigent care programs as defined by the code.

Northwoods Road District – Northwoods Road District was formed by the Commissioners Court in 2011. The District issues unlimited tax bonds for the purpose of developing roads in the district. The fund is used to reimburse the developer for construction of the four-lane divided portion of Staked Plains Boulevard from Avery Ranch Subdivision to Lakeline Boulevard, and the widening and extension of Lakeline Boulevard to a four lane arterial from Lake Creek east to the Capital Metro right-of-way. The fund is also used to pay for the long-term debt expenditures for the district. The District is governed by a Board comprised of the Williamson County Commissioners Court.

Pearson Place Road District – Pearson Place Road District was formed by the Commissioners Court in 2010. The District issues unlimited tax bonds for the purpose of developing roads in the district. The fund is used to reimburse the developer for construction of the four-lane divided portion of Neenah Avenue within the District and pay for the long-term debt expenditures for the district. The District is governed by a Board comprised of the Williamson County Commissioners Court.

Pretrial Intervention Program – This fund is used to account for a fee not to exceed \$500, to be used to reimburse the county expenditures related to a defendant's participation in a pretrial intervention program.

Probate Court – This fund accounts for fees from all probate court cases filed and used for training for County Courts at Law personnel.

Records Archive – This fund was established specifically to support the preservation and restoration services performed by the County Clerk in connection with maintaining archived records. These monies support and will be dedicated to assisting County Clerks with maintaining public documents filed before January 1, 1990.

Records Management and Preservation – This fund is compiled of the fees for records management and preservation services performed by the County Clerk and District Clerk. All records are documented, filed and must be paid for at the time the document is filed. This fee may be used for specific records preservation and automation projects.

Records Management – This fund is used to account for monies collected from fees charged by the County and District Clerk. These funds are used Countywide for records management, records management training and for the disposal of large quantities of outdated documents.

Records Technology – This fund accounts for money charged when filing suit in a district court. It is designated for the purpose of preservation and restoration services performed in connection with maintaining a district court records archive.

Regional Animal Shelter (WCRAS) – This fund accounts for the County's percentage share of revenues collected as adoption fees, surrender fees, etc. at the WCRAS. Expenditures are made for the day-to-day operations of the facility. The other regional participants in the shelter share proportionately in the operations cost.

Specialty Court – Section 121.00 of the Texas Government Code allows the creation of Specialty Court programs. Williamson County has two active programs, The DWI/Drug Court and Veterans Court. The programs are funded by collection of the court costs of a conviction for certain intoxication and drug related offenses. The fund retains 50% of the total fee to be used exclusively to develop and maintain drug court programs. A service fee of 10% is revenue deposited into the General Fund. The remaining 40% of the total fee is sent to the state.

Juvenile Justice Alternative Education Program (JJAEP) Tier II – The Texas Probation Commission provides funding for costs that are reasonable, necessary and directly related to the creation and ongoing operation of a JJAEP to include the purchase of equipment, renovations, or construction. This program is designed to provide an educational setting for students that have been expelled from the public schools. The goal of the program is to reduce delinquency, increase offender accountability, and rehabilitate offenders through a comprehensive, coordinated community-based juvenile probation system.

Tobacco – Monies received by the County from the state as pro rata distributions from the lump sum payment made by tobacco companies are accounted for through this fund. The money collected from the state is to be spent on health-related issues.

Teen Court Program – The purpose of this fund is to account for the receipt of fees for juveniles who are participating in the Teen Court Program.

Truancy Program – This fund is used to account for the collection of a \$5.00 court cost fee allowed by the State of Texas and ordered by the Williamson County Commissioners Court to finance the salary and benefits of a juvenile case manager helping to administer the Truancy Program for the justice courts. The program has been established through cooperation with local governments, school districts and agencies to assist with local truancy cases.

Unclaimed Juvenile Restitution – Section 54.0482 of the Texas Family Code requires a separate fund to account for unclaimed juvenile restitution. The funds may be spent only for the same purposes as specified for juvenile state aid.

WC Historical Commission – The fund is used to account for the monies received from memorial brick sales and donations to the Williamson County Historical Commission. The funds can be used for county historic preservation.

WM – City of Hutto and Hutto ISD – Monies received from the Contractor of the Williamson County Landfill to be expended for the benefit of the City of Hutto and Hutto ISD. Contractor pays 2% of the total Tip Fees collected.

WM – Community Recreational Facility – Monies received from the Contractor of the Williamson County Landfill to pay for recreational facility use within Williamson County. Contractor pays 1% of the total Tip Fees collected.

WM – Future Environmental Liability – Monies received from the Contractor of the Williamson County Landfill to pay for any environmental liability related to the Landfill beyond those costs covered by closure and post-closure trust funds. Contractor pays 2% of the total Tip Fees collected.

WM – Master Site Development – Monies received from the Contractor of the Williamson County Landfill to pay for site development of the facility. Contractor pays 1% of the total Tip Fees collected.

Williamson County, Texas
Combining Balance Sheet
Non-major Special Revenue Funds
September 30, 2019

	Alternate Dispute Resolution	Appellate Judicial System	Avery Ranch Road District	CAMPO	Child Abuse Prevention	Child Safety	Conservation Foundation
ASSETS							
Cash and investments	\$ 356,166	\$ 3,522	\$ 341,135	\$ -	\$ 1,496	\$ 758,960	\$ 3,025,237
Accounts receivable (net of allowance)	405	705	3,932	43,278	23	-	14,208
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	321,791	-	-	-
Prepays	-	-	-	-	-	-	3,960
TOTAL ASSETS	\$ 356,571	\$ 4,227	\$ 345,067	\$ 365,069	\$ 1,519	\$ 758,960	\$ 3,043,405
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 320	\$ 3,522	\$ -	\$ -	\$ -	\$ -	\$ 55,947
Accrued liabilities	-	-	-	43,278	-	-	5,256
Due to other funds	-	-	-	321,791	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	320	3,522	-	365,069	-	-	61,203
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	3,655	-	-	-	-
Total deferred inflows of resources	-	-	3,655	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	3,960
Restricted	356,251	705	341,412	-	1,519	758,960	2,978,242
Unassigned	-	-	-	-	-	-	-
Total fund balances	356,251	705	341,412	-	1,519	758,960	2,982,202
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 356,571	\$ 4,227	\$ 345,067	\$ 365,069	\$ 1,519	\$ 758,960	\$ 3,043,405

Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System (RCS)	Court Records Preservation	Court Reporter	Courthouse Security	District Attorney Asset Forfeitures
\$ 97,244	\$ -	\$ 2,199,314	\$ 1,080,887	\$ 870,461	\$ 721,532	\$ 275,662	\$ 379,569	\$ 716,254
337	-	-	-	-	1,575	2,025	3,732	19,072
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,803	-	-	-	6,038
<u>\$ 97,581</u>	<u>\$ -</u>	<u>\$ 2,199,314</u>	<u>\$ 1,080,887</u>	<u>\$ 872,264</u>	<u>\$ 723,107</u>	<u>\$ 277,687</u>	<u>\$ 383,301</u>	<u>\$ 741,364</u>
\$ -	\$ -	\$ -	\$ 34,734	\$ 203,431	\$ 138,869	\$ 15,451	\$ -	\$ 1,060
-	-	-	-	5,945	-	-	4,202	420
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	2,367	-	-	-	-
-	-	-	34,734	211,743	138,869	15,451	4,202	1,480
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,803	-	-	-	6,038
97,581	-	2,199,314	1,046,153	658,718	584,238	262,236	379,099	733,846
-	-	-	-	-	-	-	-	-
<u>97,581</u>	<u>-</u>	<u>2,199,314</u>	<u>1,046,153</u>	<u>660,521</u>	<u>584,238</u>	<u>262,236</u>	<u>379,099</u>	<u>739,884</u>
<u>\$ 97,581</u>	<u>\$ -</u>	<u>\$ 2,199,314</u>	<u>\$ 1,080,887</u>	<u>\$ 872,264</u>	<u>\$ 723,107</u>	<u>\$ 277,687</u>	<u>\$ 383,301</u>	<u>\$ 741,364</u>

Williamson County, Texas
Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2019

	District Attorney Welfare Fraud	Election Chapter 19	Election HAVA	Election Services Contract	Grants	Guardianship	Justice Court Technology
ASSETS							
Cash and investments	\$ 1,339	\$ -	\$ 966,486	\$ 399,343	\$ -	\$ 149,381	\$ 333,119
Accounts receivable (net of allowance)	-	-	-	-	-	380	911
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	889,921	-	-
Prepays	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,339	\$ -	\$ 966,486	\$ 399,343	\$ 889,921	\$ 149,761	\$ 334,030
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ 6,000	\$ 155,788	\$ -	\$ 11,362
Accrued liabilities	-	-	-	-	71,078	-	-
Due to other funds	-	-	-	-	117,523	-	-
Due to other governments	-	-	-	-	256,523	-	-
Unearned revenue	-	-	-	3,359	289,009	-	-
Total liabilities	-	-	-	9,359	889,921	-	11,362
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,339	-	966,486	389,984	-	149,761	322,668
Unassigned	-	-	-	-	-	-	-
Total fund balances	1,339	-	966,486	389,984	-	149,761	322,668
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,339	\$ -	\$ 966,486	\$ 399,343	\$ 889,921	\$ 149,761	\$ 334,030

Justice of the Peace Security	Juvenile Delinquency Prevention	Law Library	Local Provider Participation	Northwoods Road District	Pearson Place Road District	Pretrial Intervention Program	Probate Court	Records Archive
\$ 151,379	\$ 8,170	\$ 567,170	\$ 4,149,373	\$ 278,777	\$ 995,454	\$ 35,580	\$ 59,739	\$ 2,309,357
228	-	4,230	152,520	909	76	5,080	95	9,741
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 151,607</u>	<u>\$ 8,170</u>	<u>\$ 571,400</u>	<u>\$ 4,301,893</u>	<u>\$ 279,686</u>	<u>\$ 995,530</u>	<u>\$ 40,660</u>	<u>\$ 59,834</u>	<u>\$ 2,319,098</u>
\$ 76	\$ -	\$ 16,418	\$ -	\$ -	\$ -	\$ 40,660	\$ -	\$ 278,791
-	-	-	-	-	-	-	-	8,756
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
76	-	16,418	-	-	-	40,660	-	287,547
-	-	-	-	909	76	-	-	-
-	-	-	-	909	76	-	-	-
-	-	-	-	-	-	-	-	-
151,531	8,170	554,982	4,301,893	278,777	995,454	-	59,834	2,031,551
-	-	-	-	-	-	-	-	-
<u>151,531</u>	<u>8,170</u>	<u>554,982</u>	<u>4,301,893</u>	<u>278,777</u>	<u>995,454</u>	<u>-</u>	<u>59,834</u>	<u>2,031,551</u>
<u>\$ 151,607</u>	<u>\$ 8,170</u>	<u>\$ 571,400</u>	<u>\$ 4,301,893</u>	<u>\$ 279,686</u>	<u>\$ 995,530</u>	<u>\$ 40,660</u>	<u>\$ 59,834</u>	<u>\$ 2,319,098</u>

Williamson County, Texas
Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2019

	Records Management and Preservation	Records Management	Records Technology	Regional Animal Shelter (WCRAS)	Specialty Court	JJAEP Tier II	Tobacco
ASSETS							
Cash and investments	\$ 4,223,248	\$ 633,060	\$ 236,848	\$ 462,639	\$ 190,066	\$ 375,176	\$ 5,292,725
Accounts receivable (net of allowance)	20,582	2,916	1,140	309,122	-	-	9,890
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 4,243,830	\$ 635,976	\$ 237,988	\$ 771,761	\$ 190,066	\$ 375,176	\$ 5,302,615
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 3,447	\$ 12,263	\$ -	\$ 58,496	\$ 1,004	\$ 1,081	\$ -
Accrued liabilities	14,404	-	511	44,427	1,158	1,674	12,678
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	3,345	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	17,851	12,263	511	106,268	2,162	2,755	12,678
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	-	306,831	-	-	-
Total deferred inflows of resources	-	-	-	306,831	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	4,225,979	623,713	237,477	358,662	187,904	372,421	5,289,937
Unassigned	-	-	-	-	-	-	-
Total fund balances	4,225,979	623,713	237,477	358,662	187,904	372,421	5,289,937
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,243,830	\$ 635,976	\$ 237,988	\$ 771,761	\$ 190,066	\$ 375,176	\$ 5,302,615

Teen Court Program	Truancy Program	Unclaimed Juvenile Restitution	WC Historical Commission	WM - City of Hutto and Hutto ISD	WM- Community Recreation Facility	WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
\$ 1,582	\$ 371,765	\$ 12,362	\$ 7,676	\$ 413,548	\$ 647,282	\$ 2,259,757	\$ 120,005	\$ 36,479,845
-	1,138	-	-	-	-	20,700	-	628,950
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,211,712
-	-	-	-	-	-	-	-	11,801
<u>\$ 1,582</u>	<u>\$ 372,903</u>	<u>\$ 12,362</u>	<u>\$ 7,676</u>	<u>\$ 413,548</u>	<u>\$ 647,282</u>	<u>\$ 2,280,457</u>	<u>\$ 120,005</u>	<u>\$ 38,332,308</u>
\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,038,777
-	1,514	-	-	-	-	-	-	215,301
-	-	-	-	-	-	-	-	439,314
-	-	-	-	-	-	-	-	259,868
-	-	-	-	-	-	-	-	294,735
57	1,514	-	-	-	-	-	-	2,247,995
-	-	-	-	-	-	-	-	311,471
-	-	-	-	-	-	-	-	311,471
-	-	-	-	-	-	-	-	11,801
1,525	371,389	12,362	7,676	413,548	647,282	2,280,457	120,005	35,761,041
-	-	-	-	-	-	-	-	-
1,525	371,389	12,362	7,676	413,548	647,282	2,280,457	120,005	35,772,842
<u>\$ 1,582</u>	<u>\$ 372,903</u>	<u>\$ 12,362</u>	<u>\$ 7,676</u>	<u>\$ 413,548</u>	<u>\$ 647,282</u>	<u>\$ 2,280,457</u>	<u>\$ 120,005</u>	<u>\$ 38,332,308</u>

Williamson County, Texas

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Non-major Special Revenue Funds For the Fiscal Year Ended September 30, 2019

	Alternate Dispute Resolution	Appellate Judicial System	Avery Ranch Road District	CAMPO	Child Abuse Prevention	Child Safety	Conservation Foundation
REVENUES							
Taxes	\$ -	\$ -	\$ 1,211,722	\$ -	\$ -	\$ -	\$ -
Fees of office	25,336	44,262	-	-	386	758,959	-
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Investment earnings	5,283	-	26,474	-	-	8,469	128,270
Miscellaneous	-	-	-	1,651,371	-	-	2,200,680
Total revenues	30,619	44,262	1,238,196	1,651,371	386	767,428	2,328,950
EXPENDITURES							
Current							
General government	-	-	15,625	1,618,464	-	-	-
Public safety	-	-	-	-	-	-	-
Judicial	4,661	44,122	-	-	-	-	-
Community services	-	-	-	-	-	726,264	-
Conservation	-	-	-	-	-	-	570,742
Transportation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	1,040,000	-	-	-	-
Interest and other charges	-	-	175,916	-	-	-	-
Bond issuance fees	-	-	131,711	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	4,661	44,122	1,363,252	1,618,464	-	726,264	570,742
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	25,958	140	(125,056)	32,907	386	41,164	1,758,208
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	3,550,000	-	-	-	-
Premium on issuance of long-term debt	-	-	238,925	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payment to bond escrow agent	-	-	(3,696,000)	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(2,308,205)
Total other financing sources and uses	-	-	92,925	-	-	-	(2,308,205)
NET CHANGE IN FUND BALANCES	25,958	140	(32,131)	32,907	386	41,164	(549,997)
FUND BALANCES, BEGINNING	330,293	565	373,543	(32,907)	1,133	717,796	3,532,199
FUND BALANCES, ENDING	\$ 356,251	\$ 705	\$ 341,412	\$ -	\$ 1,519	\$ 758,960	\$ 2,982,202

Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System (RCS)	Court Records Preservation	Court Reporter	Courthouse Security	District Attorney Asset Forfeitures
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,790	10,471	-	-	-	94,658	126,680	219,388	-
-	-	-	571,772	-	-	-	-	189,611
-	-	503,287	-	1,438,702	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	35,919	19,271	-	-	7,102	3,065	16,442
-	8	-	-	7,340	-	-	-	1,377
7,790	10,479	539,206	591,043	1,446,042	94,658	133,782	222,453	207,430
-	-	-	-	-	-	-	-	-
-	-	156,752	528,779	1,160,090	-	-	-	-
-	-	-	-	-	143,453	57,522	160,310	131,531
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	247,080	195,000	-	-	-	-
-	-	156,752	775,859	1,355,090	143,453	57,522	160,310	131,531
7,790	10,479	382,454	(184,816)	90,952	(48,795)	76,260	62,143	75,899
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(10,479)	-	(2,152)	-	-	-	-	-
-	(10,479)	-	(2,152)	-	-	-	-	-
7,790	-	382,454	(186,968)	90,952	(48,795)	76,260	62,143	75,899
89,791	-	1,816,860	1,233,121	569,569	633,033	185,976	316,956	663,985
\$ 97,581	\$ -	\$2,199,314	\$ 1,046,153	\$ 660,521	\$ 584,238	\$ 262,236	\$ 379,099	\$ 739,884

Williamson County, Texas

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Continued Non-major Special Revenue Funds For the Fiscal Year Ended September 30, 2019

	District Attorney Welfare Fraud	Election Chapter 19	Election HAVA	Election Services Contract	Grants	Guardianship	Justice Court Technology
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	917,922	-	32,879	56,114
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	43,572	-	-	3,903,706	-	-
Investment earnings	-	-	-	-	11,666	-	7,405
Miscellaneous	-	-	-	13	28,262	-	-
Total revenues	-	43,572	-	917,935	3,943,634	32,879	63,519
EXPENDITURES							
Current							
General government	-	43,572	-	608,949	1,007,238	-	-
Public safety	-	-	-	-	2,406,047	-	-
Judicial	-	-	-	-	21,429	18,000	84,139
Community services	-	-	-	-	459,925	-	-
Conservation	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	20,685	72,072	-	-
Total expenditures	-	43,572	-	629,634	3,966,711	18,000	84,139
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	288,301	(23,077)	14,879	(20,620)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payment to bond escrow agent	-	-	-	-	-	-	-
Transfers in	-	-	272,582	74,767	23,077	-	-
Transfers out	-	-	(200,000)	(347,349)	-	-	-
Total other financing sources and uses	-	-	72,582	(272,582)	23,077	-	-
NET CHANGE IN FUND BALANCES	-	-	72,582	15,719	-	14,879	(20,620)
FUND BALANCES, BEGINNING	1,339	-	893,904	374,265	-	134,882	343,288
FUND BALANCES, ENDING	\$ 1,339	\$ -	\$ 966,486	\$ 389,984	\$ -	\$ 149,761	\$ 322,668

Justice of the Peace Security	Juvenile Delinquency Prevention	Law Library	Local Provider Participation	Northwoods Road District	Pearson Place Road District	Pretrial Intervention Program	Probate Court	Records Archive
\$ -	\$ -	\$ -	\$ 13,746,560	\$ 682,146	\$ 280,392	\$ -	\$ -	\$ -
14,005	-	265,571	-	-	-	-	8,125	593,610
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	253,400	-	-
-	-	-	-	-	-	-	-	-
-	-	7,229	123,203	24,027	28,701	-	-	46,918
-	-	-	-	-	-	-	-	10,320
14,005	-	272,800	13,869,763	706,173	309,093	253,400	8,125	650,848
-	-	-	-	2,005,830	6,912	-	-	594,063
-	-	-	-	-	-	-	-	-
1,536	-	153,078	-	-	-	253,400	2,423	-
-	-	-	26,122,675	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	365,000	160,000	-	-	-
-	-	-	-	378,453	165,700	-	-	-
-	-	-	-	113,976	-	-	-	-
-	-	-	-	-	-	-	-	-
1,536	-	153,078	26,122,675	2,863,259	332,612	253,400	2,423	594,063
12,469	-	119,722	(12,252,912)	(2,157,086)	(23,519)	-	5,702	56,785
-	-	-	-	2,345,000	-	-	-	-
-	-	-	-	46,081	-	-	-	-
-	-	-	-	(12,594)	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	2,378,487	-	-	-	-
12,469	-	119,722	(12,252,912)	221,401	(23,519)	-	5,702	56,785
139,062	8,170	435,260	16,554,805	57,376	1,018,973	-	54,132	1,974,766
\$ 151,531	\$ 8,170	\$ 554,982	\$ 4,301,893	\$ 278,777	\$ 995,454	\$ -	\$ 59,834	\$ 2,031,551

Williamson County, Texas

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Continued Non-major Special Revenue Funds For the Fiscal Year Ended September 30, 2019

	Records Management and Preservation	Records Management	Records Technology	Regional Animal Shelter (WCRAS)	Specialty Court	JJAEP Tier II	Tobacco
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	1,280,231	96,268	63,255	229,555	32,019	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	823,841	-	136,584	413,293
Investment earnings	46,215	10,183	-	-	-	-	132,894
Miscellaneous	-	1,126	-	485,146	11,502	-	1,161,398
Total revenues	1,326,446	107,577	63,255	1,538,542	43,521	136,584	1,707,585
EXPENDITURES							
Current							
General government	701,297	56,684	11,514	-	-	-	-
Public safety	-	-	-	-	-	41,271	-
Judicial	-	-	-	-	26,325	-	-
Community services	-	-	-	2,393,890	-	-	346,811
Conservation	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	4,600	-	28,080	-	-	-
Total expenditures	701,297	61,284	11,514	2,421,970	26,325	41,271	346,811
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	625,149	46,293	51,741	(883,428)	17,196	95,313	1,360,774
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payment of bond escrow agent	-	-	-	-	-	-	-
Transfers in	-	-	-	916,402	6,249	-	-
Transfers out	-	-	-	-	-	(40,000)	(150,000)
Total other financing sources and uses	-	-	-	916,402	6,249	(40,000)	(150,000)
NET CHANGE IN FUND BALANCES	625,149	46,293	51,741	32,974	23,445	55,313	1,210,774
FUND BALANCES, BEGINNING	3,600,830	577,420	185,736	325,688	164,459	317,108	4,079,163
FUND BALANCES, ENDING	\$ 4,225,979	\$ 623,713	\$ 237,477	\$ 358,662	\$ 187,904	\$ 372,421	\$ 5,289,937

Teen Court Program	Truancy Program	Unclaimed Juvenile Restitution	WC Historical Commission	WM - City of Hutto and Hutto ISD	WM - Community Recreation Facility	WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,920,820
316	87,821	-	-	-	-	-	-	4,965,621
-	-	-	-	-	-	-	-	761,383
-	-	-	-	-	-	-	-	2,195,389
-	-	-	-	-	-	-	-	5,320,996
-	-	890	-	-	14,095	59,855	13,501	777,077
3,000	-	2,555	3,500	347,319	173,675	347,319	173,675	6,609,586
3,316	87,821	3,445	3,500	347,319	187,770	407,174	187,176	36,550,872
-	-	-	-	-	-	-	-	6,670,148
-	-	-	-	-	-	-	-	4,292,939
3,368	60,775	-	-	-	-	-	-	1,166,072
-	-	-	1,934	150,000	134,341	-	-	30,335,840
-	-	-	-	-	-	-	-	570,742
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,565,000
-	-	-	-	-	-	-	-	720,069
-	-	-	-	-	-	-	-	245,687
-	-	-	-	-	-	-	933,246	1,500,763
3,368	60,775	-	1,934	150,000	134,341	-	933,246	47,067,260
(52)	27,046	3,445	1,566	197,319	53,429	407,174	(746,070)	(10,516,388)
-	-	-	-	-	-	-	-	5,895,000
-	-	-	-	-	-	-	-	285,006
-	-	-	-	-	-	-	-	(12,594)
-	-	-	-	-	-	-	-	(3,696,000)
-	-	-	-	-	-	-	-	1,293,077
-	-	-	-	(4,145)	-	-	-	(3,062,330)
-	-	-	-	(4,145)	-	-	-	702,159
(52)	27,046	3,445	1,566	193,174	53,429	407,174	(746,070)	(9,814,229)
1,577	344,343	8,917	6,110	220,374	593,853	1,873,283	866,075	45,587,071
\$ 1,525	\$ 371,389	\$ 12,362	\$ 7,676	\$ 413,548	\$ 647,282	\$ 2,280,457	\$ 120,005	\$ 35,772,842

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Alternate Dispute Resolution
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 22,000	\$ 25,336	\$ 3,336
Investment earnings	3,600	5,283	1,683
Total revenues	25,600	30,619	5,019
EXPENDITURES			
Current			
Judicial	8,771	4,661	4,110
Total expenditures	8,771	4,661	4,110
Net change in fund balance	16,829	25,958	9,129
FUND BALANCE, beginning	330,293	330,293	-
FUND BALANCE, ending	\$ 347,122	\$ 356,251	\$ 9,129

Williamson County, Texas

Schedule of Revenues, Expenditures and
 Changes in Fund Balance – Budget and Actual
 Avery Ranch Road District
 For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 1,220,691	\$ 1,211,722	\$ (8,969)
Investment earnings	22,000	26,474	4,474
Total revenues	1,242,691	1,238,196	(4,495)
EXPENDITURES			
Current			
General government	17,350	15,625	1,725
Debt service			
Principal	1,040,000	1,040,000	-
Interest and other charges	227,166	175,916	51,250
Bond issuance fees	131,842	131,711	131
Total expenditures	1,416,358	1,363,252	53,106
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(173,667)	(125,056)	48,611
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	3,550,000	3,550,000	-
Premium on issuance of long-term debt	238,925	238,925	-
Payment to bond escrow agent	(3,696,000)	(3,696,000)	-
Total other financing sources and (uses)	92,925	92,925	-
Net change in fund balance	(80,742)	(32,131)	48,611
FUND BALANCE, beginning	373,543	373,543	-
FUND BALANCE, ending	\$ 292,801	\$ 341,412	\$ 48,611

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
CAMPO
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Miscellaneous	\$ 2,066,189	\$ 1,651,371	\$ (414,818)
Total revenues	2,066,189	1,651,371	(414,818)
EXPENDITURES			
Current			
General government	2,066,189	1,618,464	447,725
Total expenditures	2,066,189	1,618,464	447,725
Net change in fund balance	-	32,907	32,907
FUND BALANCE, beginning	(32,907)	(32,907)	-
FUND BALANCE, ending	\$ (32,907)	\$ -	\$ 32,907

Williamson County, Texas**Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Conservation Foundation
For the Fiscal Year Ended September 30, 2019**

	Final	Actual	Variance Positive (Negative)
REVENUES			
Investment earnings	\$ -	\$ 128,270	\$ 128,270
Miscellaneous	5,560	2,200,680	2,195,120
Total revenues	5,560	2,328,950	2,323,390
EXPENDITURES			
Current			
Conservation	584,409	570,742	13,667
Total expenditures	584,409	570,742	13,667
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(578,849)	1,758,208	2,337,057
OTHER FINANCING SOURCES (USES)			
Transfers out	(2,308,206)	(2,308,205)	1
Total other financing sources and uses	(2,308,206)	(2,308,205)	1
Net change in fund balance	(2,887,055)	(549,997)	2,337,058
FUND BALANCE, beginning	3,532,199	3,532,199	-
FUND BALANCE, ending	\$ 645,144	\$ 2,982,202	\$ 2,337,058

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Court Technology
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 8,100	\$ 7,790	\$ (310)
Total revenues	8,100	7,790	(310)
EXPENDITURES			
Total expenditures	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	8,100	7,790	(310)
OTHER FINANCING USES			
Transfers out	-	-	-
Total other financing sources and uses	-	-	-
Net change in fund balance	8,100	7,790	(310)
FUND BALANCE, beginning	89,791	89,791	-
FUND BALANCE, ending	\$ 97,891	\$ 97,581	\$ (310)

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
County Attorney Hot Check
For the Fiscal Year Ended September 30, 2019

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 10,480	\$ 10,471	\$ (9)
Miscellaneous	-	8	8
Total revenues	10,480	10,479	(1)
EXPENDITURES			
Total expenditures	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	10,480	10,479	(1)
OTHER FINANCING USES			
Transfers out	(10,480)	(10,479)	1
Total other financing sources and uses	(10,480)	(10,479)	1
Net change in fund balance	-	-	-
FUND BALANCE, beginning	-	-	-
FUND BALANCE, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
County Sheriff Asset Forfeiture
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ -	\$ 571,772	\$ 571,772
Investment earnings	-	19,271	19,271
Total revenues	-	591,043	591,043
EXPENDITURES			
Current			
Public safety	723,691	528,779	194,912
Capital outlay	564,751	247,080	317,671
Total expenditures	1,288,442	775,859	512,583
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,288,442)	(184,816)	1,103,626
OTHER FINANCING USES			
Transfers out	(2,152)	(2,152)	-
Total other financing sources and uses	(2,152)	(2,152)	-
Net change in fund balance	(1,290,594)	(186,968)	1,103,626
FUND BALANCE, beginning	1,233,121	1,233,121	-
FUND BALANCE, ending	\$ (57,473)	\$ 1,046,153	\$ 1,103,626

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
County Radio Communications System (RCS)
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 1,351,918	\$ 1,438,702	\$ 86,784
Miscellaneous	7,165	7,340	175
Total revenues	1,359,083	1,446,042	86,959
EXPENDITURES			
Current			
Public safety	1,359,083	1,160,090	198,993
Capital outlay	195,000	195,000	-
Total expenditures	1,554,083	1,355,090	198,993
Net change in fund balance	(195,000)	90,952	285,952
FUND BALANCE, beginning	569,569	569,569	-
FUND BALANCE, ending	\$ 374,569	\$ 660,521	\$ 285,952

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Court Records Preservation
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 81,700	\$ 94,658	\$ 12,958
Total revenues	81,700	94,658	12,958
EXPENDITURES			
Current			
General government	325,500	143,453	182,047
Total expenditures	325,500	143,453	182,047
Net change in fund balance	(243,800)	(48,795)	195,005
FUND BALANCE, beginning	633,033	633,033	-
FUND BALANCE, ending	\$ 389,233	\$ 584,238	\$ 195,005

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Court Reporter
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 108,000	\$ 126,680	\$ 18,680
Investment earnings	18,000	7,102	(10,898)
Total revenues	126,000	133,782	7,782
EXPENDITURES			
Current			
Judicial	60,856	57,522	3,334
Total expenditures	60,856	57,522	3,334
Net change in fund balance	65,144	76,260	11,116
FUND BALANCE, beginning	185,976	185,976	-
FUND BALANCE, ending	\$ 251,120	\$ 262,236	\$ 11,116

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Courthouse Security
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 210,000	\$ 219,388	\$ 9,388
Investment earnings	2,100	3,065	965
Total revenues	212,100	222,453	10,353
EXPENDITURES			
Current			
Judicial	181,033	160,310	20,723
Total expenditures	181,033	160,310	20,723
Net change in fund balance	31,067	62,143	31,076
FUND BALANCE, beginning	316,956	316,956	-
FUND BALANCE, ending	\$ 348,023	\$ 379,099	\$ 31,076

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
District Attorney Asset Forfeitures
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ -	\$ 189,611	\$ 189,611
Investment earnings	-	16,442	16,442
Miscellaneous	-	1,377	1,377
Total revenues	-	207,430	207,430
EXPENDITURES			
Current			
Judicial	174,471	131,531	42,940
Total expenditures	174,471	131,531	42,940
Net change in fund balance	(174,471)	75,899	250,370
FUND BALANCE, beginning	663,985	663,985	-
FUND BALANCE, ending	\$ 489,514	\$ 739,884	\$ 250,370

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Election Chapter 19
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 67,600	\$ 43,572	\$ (24,028)
Total revenues	67,600	43,572	(24,028)
EXPENDITURES			
Current			
General government	67,600	43,572	24,028
Total expenditures	67,600	43,572	24,028
Net change in fund balance	-	-	-
FUND BALANCE, beginning	-	-	-
FUND BALANCE, ending	\$ -	\$ -	\$ -

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Election HAVA
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES			
Current			
General government	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>-</u>	<u>100,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>
OTHER FINANCING SOURCES			
Transfers In	-	272,582	272,582
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Total other financing sources and uses	<u>(200,000)</u>	<u>72,582</u>	<u>272,582</u>
Net change in fund balance	<u>(300,000)</u>	<u>72,582</u>	<u>372,582</u>
FUND BALANCE, beginning	<u>893,904</u>	<u>893,904</u>	<u>-</u>
FUND BALANCE, ending	<u><u>\$ 593,904</u></u>	<u><u>\$ 966,486</u></u>	<u><u>\$ 372,582</u></u>

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Election Services Contract
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 212,375	\$ 917,922	\$ 705,547
Miscellaneous	-	13	13
Total revenues	212,375	917,935	705,560
EXPENDITURES			
Current			
General government	818,959	608,949	210,010
Capital outlay	20,685	20,685	-
Total expenditures	839,644	629,634	210,010
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(627,269)	288,301	915,570
OTHER FINANCING SOURCES (USES)			
Transfers in	-	74,767	74,767
Transfers out	(347,349)	(347,349)	-
Total other financing sources and uses	(347,349)	(272,582)	74,767
Net change in fund balance	(974,618)	15,719	990,337
FUND BALANCE, beginning	374,265	374,265	-
FUND BALANCE, ending	\$ (600,353)	\$ 389,984	\$ 990,337

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Guardianship
For the Fiscal Year Ended September 30, 2019

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 30,000	\$ 32,879	\$ 2,879
Total revenues	30,000	32,879	2,879
EXPENDITURES			
Current			
Judicial	18,000	18,000	-
Total expenditures	18,000	18,000	-
Net change in fund balance	12,000	14,879	2,879
FUND BALANCE, beginning	134,882	134,882	-
FUND BALANCE, ending	<u>\$ 146,882</u>	<u>\$ 149,761</u>	<u>\$ 2,879</u>

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Justice Court Technology
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 57,300	\$ 56,114	\$ (1,186)
Investment earnings	7,250	7,405	155
Total revenues	64,550	63,519	(1,031)
EXPENDITURES			
Current			
Judicial	142,155	84,139	58,016
Capital outlay	17,500	-	17,500
Total expenditures	159,655	84,139	75,516
Net change in fund balance	(95,105)	(20,620)	74,485
FUND BALANCE, beginning	343,288	343,288	-
FUND BALANCE, ending	\$ 248,183	\$ 322,668	\$ 74,485

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Justice of the Peace Security
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 14,075	\$ 14,005	\$ (70)
Total revenues	14,075	14,005	(70)
EXPENDITURES			
Current			
Judicial	31,561	1,536	30,025
Total expenditures	31,561	1,536	30,025
Net change in fund balance	(17,486)	12,469	29,955
FUND BALANCE, beginning	139,062	139,062	-
FUND BALANCE, ending	\$ 121,576	\$ 151,531	\$ 29,955

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes In Fund Balance – Budget and Actual
Law Library
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 223,000	\$ 265,571	\$ 42,571
Investment earnings	6,000	7,229	1,229
Total revenues	229,000	272,800	43,800
EXPENDITURES			
Current			
Judicial	230,000	153,078	76,922
Total expenditures	230,000	153,078	76,922
Net change in fund balance	(1,000)	119,722	120,722
FUND BALANCE, beginning	435,260	435,260	-
FUND BALANCE, ending	\$ 434,260	\$ 554,982	\$ 120,722

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes In Fund Balance – Budget and Actual
Northwoods Road District
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 682,554	\$ 682,146	\$ (408)
Investment earnings	6,000	24,027	18,027
Total revenues	688,554	706,173	17,619
EXPENDITURES			
Current			
General government	19,555	2,005,830	(1,986,275)
Debt service			
Principal	365,000	365,000	-
Interest and other charges	378,453	378,453	-
Bond issuance fees	-	113,976	(113,976)
Total expenditures	763,008	2,863,259	(2,100,251)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(74,454)	(2,157,086)	(2,082,632)
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	-	2,345,000	2,345,000
Premium on issuance of long-term debt	-	46,081	46,081
Discount on issuance of long-term debt	-	(12,594)	(12,594)
Total other financing sources and (uses)	-	2,378,487	2,378,487
Net change in fund balance	(74,454)	221,401	295,855
FUND BALANCE, beginning	57,376	57,376	-
FUND BALANCE, ending	\$ (17,078)	\$ 278,777	\$ 295,855

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes In Fund Balance – Budget and Actual
Pearson Place Road District
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 265,107	\$ 280,392	\$ 15,285
Investment earnings	18,000	28,701	10,701
Total revenues	283,107	309,093	25,986
EXPENDITURES			
Current			
General government	7,650	6,912	738
Debt service			
Principal	160,000	160,000	-
Interest and other charges	165,700	165,700	-
Total expenditures	333,350	332,612	738
Net change in fund balance	(50,243)	(23,519)	26,724
FUND BALANCE, beginning	1,018,973	1,018,973	-
FUND BALANCE, ending	\$ 968,730	\$ 995,454	\$ 26,724

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes In Fund Balance – Budget and Actual
Pretrial Intervention Program
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 273,520	\$ 253,400	\$ (20,120)
Total revenues	273,520	253,400	(20,120)
EXPENDITURES			
Current			
Judicial	273,520	253,400	20,120
Total expenditures	273,520	253,400	20,120
Net change in fund balance	-	-	-
FUND BALANCE, beginning	-	-	-
FUND BALANCE, ending	\$ -	\$ -	\$ -

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Probate Court
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 7,250	\$ 8,125	\$ 875
Total revenues	7,250	8,125	875
EXPENDITURES			
Current			
Judicial	4,000	2,423	(1,577)
Total expenditures	4,000	2,423	(1,577)
Net change in fund balance	3,250	5,702	2,452
FUND BALANCE, beginning	54,132	54,132	-
FUND BALANCE, ending	\$ 57,382	\$ 59,834	\$ 2,452

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Records Archive
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 575,000	\$ 593,610	\$ 18,610
Investment earnings	32,000	46,918	14,918
Miscellaneous	-	10,320	10,320
Total revenues	607,000	650,848	43,848
EXPENDITURES			
Current			
General government	595,115	594,063	1,052
Total expenditures	595,115	594,063	1,052
Net change in fund balance	11,885	56,785	44,900
FUND BALANCE, beginning	1,974,766	1,974,766	-
FUND BALANCE, ending	\$ 1,986,651	\$ 2,031,551	\$ 44,900

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Records Management and Preservation
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 1,244,250	\$ 1,280,231	\$ 35,981
Investment earnings	32,000	46,215	14,215
Total revenues	1,276,250	1,326,446	50,196
EXPENDITURES			
Current			
General government	833,195	701,297	131,898
Total expenditures	833,195	701,297	131,898
Net change in fund balance	443,055	625,149	182,094
FUND BALANCE, beginning	3,600,830	3,600,830	-
FUND BALANCE, ending	\$ 4,043,885	\$ 4,225,979	\$ 182,094

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Records Management
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 95,000	\$ 96,268	\$ 1,268
Investment earnings	7,000	10,183	3,183
	-	1,126	1,126
Total revenues	102,000	107,577	5,577
EXPENDITURES			
Current			
General government	80,966	56,684	24,282
	4,600	4,600	
Total expenditures	85,566	61,284	24,282
Net change in fund balance	16,434	46,293	29,859
FUND BALANCE, beginning	577,420	577,420	-
FUND BALANCE, ending	\$ 593,854	\$ 623,713	\$ 29,859

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Records Technology
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 57,000	\$ 63,255	\$ 6,255
Total revenues	57,000	63,255	6,255
EXPENDITURES			
Current			
General government	155,144	11,514	143,630
Total expenditures	155,144	11,514	143,630
Net change in fund balance	(98,144)	51,741	149,885
FUND BALANCE, beginning	185,736	185,736	-
FUND BALANCE, ending	\$ 87,592	\$ 237,477	\$ 149,885

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Regional Animal Shelter (WCRAS)
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 286,500	\$ 229,555	\$ (56,945)
Intergovernmental	930,628	823,841	(106,787)
Miscellaneous	211,726	485,146	273,420
Total revenues	1,428,854	1,538,542	109,688
EXPENDITURES			
Current			
Community services	2,736,374	2,393,890	342,484
Capital outlay	77,472	28,080	49,392
Total expenditures	2,813,846	2,421,970	391,876
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,384,992)	(883,428)	501,564
OTHER FINANCING SOURCES			
Transfers in	914,027	916,402	2,375
Transfers out	-	-	-
Total other financing sources and uses	914,027	916,402	2,375
Net change in fund balance	(470,965)	32,974	503,939
FUND BALANCE, beginning	325,688	325,688	-
FUND BALANCE, ending	\$ (145,277)	\$ 358,662	\$ 503,939

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Specialty Court
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 36,700	\$ 32,019	\$ (4,681)
Miscellaneous	-	11,502	11,502
Total revenues	36,700	43,521	6,821
EXPENDITURES			
Current			
Judicial	106,622	26,325	80,297
Total expenditures	106,622	26,325	80,297
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(69,922)	17,196	87,118
OTHER FINANCING SOURCES (USES)			
Transfers in	9,000	6,249	(2,751)
Total other financing sources and (uses)	9,000	6,249	(2,751)
Net change in fund balance	(60,922)	23,445	84,367
FUND BALANCE, beginning	164,459	164,459	-
FUND BALANCE, ending	\$ 103,537	\$ 187,904	\$ 84,367

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
JJAEP Tier II
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ 136,584	\$ 136,584
Total revenues	-	136,584	136,584
EXPENDITURES			
Current			
Public safety	133,457	41,271	92,186
Total expenditures	133,457	41,271	92,186
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(133,457)	95,313	228,770
OTHER FINANCING SOURCES (USES)			
Transfers Out	40,000	(40,000)	(80,000)
Total other financing sources and (uses)	40,000	(40,000)	(80,000)
Net change in fund balance	(93,457)	55,313	148,770
FUND BALANCE, beginning	317,108	317,108	-
FUND BALANCE, ending	\$ 223,651	\$ 372,421	\$ 148,770

Williamson County, Texas**Schedule of Revenues, Expenditures And
Changes In Fund Balance – Budget And Actual
Tobacco
For the Fiscal Year Ended September 30, 2019**

	Final	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 470,000	\$ 413,293	\$ (56,707)
Investment income	52,000	132,894	80,894
Miscellaneous	-	1,161,398	1,161,398
Total revenues	522,000	1,707,585	1,185,585
EXPENDITURES			
Current			
Community services	353,541	346,811	6,730
Total expenditures	353,541	346,811	6,730
EXCESS OF REVENUES OVER EXPENDITURES	168,459	1,360,774	1,192,315
OTHER FINANCING SOURCES (USES)			
Transfers out	(150,000)	(150,000)	-
Total other financing sources and uses	(150,000)	(150,000)	-
Net change in fund balance	18,459	1,210,774	1,192,315
FUND BALANCE, beginning	4,079,163	4,079,163	-
FUND BALANCE, ending	\$ 4,097,622	\$ 5,289,937	\$ 1,192,315

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Teen Court Program
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 250	\$ 316	\$ 66
Miscellaneous	3,000	3,000	-
Total revenues	3,250	3,316	66
EXPENDITURES			
Current			
Judicial	4,337	3,368	969
Total expenditures	4,337	3,368	969
Net change in fund balance	(1,087)	(52)	1,035
FUND BALANCE, beginning	1,577	1,577	-
FUND BALANCE, ending	\$ 490	\$ 1,525	\$ 1,035

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Truancy Program
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 81,350	\$ 87,821	\$ 6,471
Total revenues	81,350	87,821	6,471
EXPENDITURES			
Current			
Judicial	145,549	60,775	84,774
Total expenditures	145,549	60,775	84,774
Net change in fund balance	(64,199)	27,046	91,245
FUND BALANCE, beginning	344,343	344,343	-
FUND BALANCE, ending	\$ 280,144	\$ 371,389	\$ 91,245

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
WC Historical Commission
For the Fiscal Year Ended September 30, 2019

	Final	Actual	Variance Positive (Negative)
REVENUES			
Miscellaneous	\$ 1,765	\$ 3,500	\$ 1,735
Total revenues	1,765	3,500	1,735
EXPENDITURES			
Current			
Community service	2,565	1,934	631
Total expenditures	2,565	1,934	631
Net change in fund balance	(800)	1,566	2,366
FUND BALANCE, beginning	6,110	6,110	-
FUND BALANCE, ending	\$ 5,310	\$ 7,676	\$ 2,366

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Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

Benefits Program – This fund is used to account for the accumulation and allocation of costs associated with medical and dental benefits.

Fleet Maintenance – This fund is used to account for the maintenance and repair of motor vehicle and related costs.

Williamson County, Texas

Combining Statement of Net Position

Internal Service Funds

September 30, 2019

	Benefits Program	Fleet Management	Total
ASSETS			
Current assets			
Cash and investments	\$ 3,447,293	\$ -	\$ 3,447,293
Accounts receivables	431,425	3,452	434,877
Inventory	-	226,631	226,631
Prepaid expenses	283,473	-	283,473
Total current assets	4,162,191	230,083	4,392,274
Non-current assets			
Capital assets			
Machinery and equipment	-	516,343	516,343
Less accumulated depreciation	-	(404,585)	(404,585)
Total non-current assets	-	111,758	111,758
Total assets	4,162,191	341,841	4,504,032
LIABILITIES			
Current liabilities			
Accounts payable	58,165	341,957	400,122
Accrued liabilities	1,728,179	32,322	1,760,501
Total current liabilities	1,786,344	374,279	2,160,623
NET POSITION			
Net investment in capital assets	-	111,758	111,758
Unrestricted	2,375,847	(144,196)	2,231,651
TOTAL NET POSITION	\$ 2,375,847	\$ (32,438)	\$ 2,343,409

Williamson County, Texas

Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended September 30, 2019

	Benefits Program	Fleet Management	Total
OPERATING REVENUES			
Employer contributions	\$ 18,086,687	\$ -	\$ 18,086,687
Employee contributions	4,513,389	-	4,513,389
Charge for services	3,723	3,101,703	3,105,426
Total operating revenues	22,603,799	3,101,703	25,705,502
OPERATING EXPENSES			
Claims	19,194,483	-	19,194,483
Insurance	1,567,575	-	1,567,575
Administration	1,445,772	-	1,445,772
Supplies and parts	-	3,365,017	3,365,017
Depreciation	-	25,859	25,859
Total operating expenses	22,207,830	3,390,876	25,598,706
OPERATING INCOME (LOSS)	395,969	(289,173)	106,796
NON-OPERATING REVENUES (EXPENSES)			
Interest and other revenue	77,163	-	77,163
Transfers out	-	(800,000)	(800,000)
Total non-operating revenues (expenses)	77,163	(800,000)	(722,837)
CHANGE IN NET POSITION	473,132	(1,089,173)	(616,041)
TOTAL NET POSITION, beginning	1,902,715	1,056,735	2,959,450
TOTAL NET POSITION, ending	\$ 2,375,847	\$ (32,438)	\$ 2,343,409

Williamson County, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended September 30, 2019

	Benefits Program	Fleet Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 22,617,295	\$ 3,100,887	\$ 25,718,182
Payments to suppliers	(20,378,273)	(3,229,911)	(23,608,184)
Payments to employees	(1,445,772)	-	(1,445,772)
Net cash flows provided (used) by operating activities	793,250	(129,024)	664,226
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers out	-	(800,000)	(800,000)
Net cash flows used in noncapital financing activities	-	(800,000)	(800,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	-	(37,077)	(37,077)
Net cash flows used in capital and related financing activities	-	(37,077)	(37,077)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings and other revenue	77,163	-	77,163
Net cash flows provided by investing activities	77,163	-	77,163
Change in cash and cash equivalents	870,413	(966,101)	(95,688)
CASH AND CASH EQUIVALENTS, beginning	2,576,880	966,101	3,542,981
CASH AND CASH EQUIVALENTS, ending	\$ 3,447,293	\$ -	\$ 3,447,293
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	\$ 395,969	\$ (289,173)	\$ 106,796
Adjustments to reconcile operating income(loss) to net cash provided by operating activities			
Depreciation	-	25,859	25,859
Change in assets and liabilities			
Accounts receivable	13,496	(816)	12,680
Inventory	-	(36,094)	(36,094)
Prepaid expenses	47,201	-	47,201
Accounts payable	(277,777)	167,925	(109,852)
Accrued liabilities	614,361	3,275	617,636
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 793,250	\$ (129,024)	\$ 664,226

Fiduciary Funds

Agency Funds

Agency Funds serve primarily as clearing mechanisms for cash resources, which are collected by a governmental unit, held as such for a brief period, and then distributed to authorized recipients.

The following comprise the County's Agency Funds:

- Flex Benefits – UHC
- Bail Bond Collateral
- CAMPO
- CCA-ICE Billing
- Child Fatality Review Team
- County Attorney Hot Check Restitution
- County Clerk Trust
- District Attorney
- District Clerk Trust
- Inmate Trust
- Justice of the Peace Bond
- Juvenile Probation
- Juvenile Services
- Outreach Program
- Sheriff Special Cash Bond
- Tax Assessor – Collector

Williamson County, Texas

Combining Statement of Changes in Assets
and Liabilities – All Agency Funds
For the Fiscal Year Ended September 30, 2019

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year
FLEX BENEFITS - UHC				
Assets				
Cash and investments	\$ 144,109	\$ 895,727	\$ (875,544)	\$ 164,292
Liabilities				
Due to others	\$ 144,109	\$ 895,727	\$ (875,544)	\$ 164,292
BAIL BOND COLLATERAL				
Assets				
Cash and investments	\$ 1,975,050	\$ 3,314,020	\$ (1,975,050)	\$ 3,314,020
Liabilities				
Due to others	\$ 1,975,050	\$ 3,314,020	\$ (1,975,050)	\$ 3,314,020
CAMPO				
Assets				
Cash and investments	\$ -	\$ -		\$ -
Accounts receivable	1,041,151	1,600,942	(1,041,151)	1,600,942
Total assets	\$ 1,041,151	\$ 1,600,942	\$ (1,041,151)	\$ 1,600,942
Liabilities				
Due to others	\$ 1,041,151	\$ 1,600,942	\$ (1,041,151)	\$ 1,600,942
CCA/ICE BILLING				
Assets				
Cash and investments	\$ 1,688,564	\$ 6,685,949	\$ (8,374,513)	\$ -
Accounts receivable	1,750,814	-	(1,750,814)	-
Total assets	\$ 3,439,378	\$ 6,685,949	\$ (10,125,327)	\$ -
Liabilities				
Due to others	\$ 3,439,378	\$ 6,685,949	\$ (10,125,327)	\$ -
COUNTY ATTORNEY				
HOT CHECK RESTITUTION				
Assets				
Cash and investments	\$ 13,077	\$ 107,219	\$ (109,681)	\$ 10,615
Liabilities				
Due to others	\$ 13,077	\$ 107,219	\$ (109,681)	\$ 10,615

Williamson County, Texas

Combining Statement of Changes in Assets and Liabilities – All Agency Funds – Continued For the Fiscal Year Ended September 30, 2019

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year
COUNTY CLERK TRUST				
Assets				
Cash and investments	\$ 5,518,997	\$ 10,879,564	\$ (12,090,660)	\$ 4,307,901
Liabilities				
Due to others	\$ 5,518,997	\$ 10,879,564	\$ (12,090,660)	\$ 4,307,901
DISTRICT ATTORNEY				
Assets				
Cash and investments	\$ 1,866,252	\$ 2,132,506	\$ (2,824,776)	\$ 1,173,982
Liabilities				
Due to others	\$ 1,866,252	\$ 2,132,506	\$ (2,824,776)	\$ 1,173,982
DISTRICT CLERK TRUST				
Assets				
Cash and investments	\$ 2,284,722	\$ 2,466,672	\$ (2,691,599)	\$ 2,059,795
Liabilities				
Due to others	\$ 2,284,722	\$ 2,466,672	\$ (2,691,599)	\$ 2,059,795
INMATE TRUST				
Assets				
Cash and investments	\$ 89,650	\$ 1,716,127	\$ (1,744,463)	\$ 61,314
Liabilities				
Due to others	\$ 89,650	\$ 1,716,127	\$ (1,744,463)	\$ 61,314
JUSTICE OF THE PEACE BOND				
Assets				
Cash and investments	\$ 1,061	\$ 4,395	\$ (4,123)	\$ 1,333
Liabilities				
Due to others	\$ 1,061	\$ 4,395	\$ (4,123)	\$ 1,333
JUVENILE PROBATION				
Assets				
Cash and investments	\$ 348,423	\$ 88,299	\$ (93,119)	\$ 343,603
Liabilities				
Due to others	\$ 348,423	\$ 88,299	\$ (93,119)	\$ 343,603
JUVENILE SERVICES				
Assets				
Cash and investments	\$ 41,511	\$ 17,545	\$ (28,688)	\$ 30,368
Liabilities				
Due to others	\$ 41,511	\$ 17,545	\$ (28,688)	\$ 30,368

Williamson County, Texas

Combining Statement of Changes in Assets
and Liabilities – All Agency Funds – Continued
For the Fiscal Year Ended September 30, 2019

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year
OUTREACH PROGRAM				
Assets				
Cash and investments	\$ 5,323	\$ 23,664	\$ (23,494)	\$ 5,493
Liabilities				
Due to others	\$ 5,323	\$ 23,664	\$ (23,494)	\$ 5,493
SHERIFF SPECIAL CASH BOND				
Assets				
Cash and investments	\$ 95,036	\$ 1,610,898	\$ (1,579,583)	\$ 126,351
Liabilities				
Due to others	\$ 95,036	\$ 1,610,898	\$ (1,579,583)	\$ 126,351
TAX ASSESSOR-COLLECTOR				
Assets				
Cash and investments	\$ 11,171,952	\$ 3,147,472,519	\$ (3,147,912,238)	\$ 10,732,233
Liabilities				
Due to others	\$ 11,171,952	\$ 3,147,472,519	\$ (3,147,912,238)	\$ 10,732,233
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 25,243,727	\$ 3,177,415,104	\$ (3,180,327,531)	\$ 22,331,300
Accounts receivable	2,791,965	1,600,942	(2,791,965)	1,600,942
Total assets	\$ 28,035,692	\$ 3,179,016,046	\$ (3,183,119,496)	\$ 23,932,242
Liabilities				
Due to others	\$ 28,035,692	\$ 3,179,016,046	\$ (3,183,119,496)	\$ 23,932,242

Statistical Section

(Unaudited)

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This portion of Williamson County’s comprehensive annual financial report presents multiple years of data to provide a historical perspective for understanding the information available in the financial statements, note disclosures, and required supplementary information and for assessing the County’s overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	141
Revenue Capacity These schedules contain trend information to help the reader assess the County’s most significant local revenue resource.	145
Debt Capacity These schedules contain trend information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	150
Economic and Demographic Indicators These schedules contain economic and demographic information to help the reader understand the environment within which the County’s financial activities take place.	155
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services and activities performed by the County.	159
Miscellaneous Information These pages contain additional data about the area, communities, colleges, medical facilities, and County government offices.	162

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Williamson County, Texas
Net Position by Component
Last Ten Fiscal Years
(Full Accrual Basis of Accounting)

Table 1

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Government activities										
Net investment in capital assets	\$ 637,304,132	\$ 388,681,714	\$ 412,098,469	\$ 365,342,452	\$ 445,160,755	\$ 253,798,426	\$ 264,889,158	\$ 206,599,134	\$ 210,678,161	\$ 176,951,689
Restricted	60,512,370	76,157,795	61,342,122	49,879,697	42,611,846	35,850,736	32,752,322	38,938,961	45,121,020	154,293,857
Unassigned	(250,047,739)	(115,140,490)	(222,463,184)	(287,988,424)	(348,784,532)	(174,517,303)	(183,515,394)	(38,966,492)	(49,146,501)	(144,080,084)
Total Government activities net position	\$ 447,768,763	\$ 349,699,019	\$ 250,977,407	\$ 127,233,725	\$ 138,988,069	\$ 115,131,859	\$ 114,126,086	\$ 206,571,603	\$ 206,652,680	\$ 187,165,462
Primary Government										
Net investment in capital assets	\$ 637,304,132	\$ 388,681,714	\$ 412,098,469	\$ 365,342,452	\$ 445,160,755	\$ 253,798,426	\$ 264,889,158	\$ 206,599,134	\$ 210,678,161	\$ 176,951,689
Restricted	60,512,370	76,157,795	61,342,122	49,879,697	42,611,846	35,850,736	32,752,322	38,938,961	45,121,020	154,293,857
Unassigned	(250,047,739)	(115,140,490)	(222,463,184)	(287,988,424)	(348,784,532)	(174,517,303)	(183,515,394)	(38,966,492)	(49,146,501)	(144,080,084)
Total primary government net position	\$ 447,768,763	\$ 349,699,019	\$ 250,977,407	\$ 127,233,725	\$ 138,988,069	\$ 115,131,859	\$ 114,126,086	\$ 206,571,603	\$ 206,652,680	\$ 187,165,462

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units).

The County is not currently engaged in any business-type activities, and accordingly, does not present business-type information above.

Williamson County, Texas
Changes in Net Position
Last Ten Fiscal Years
(Full Accrual Basis of Accounting)

Table 2

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Expenses										
Government activities:										
General government	\$ 58,051,710	\$ 54,797,454	\$ 34,560,332	\$ 48,471,235	\$ 33,113,079	\$ 32,522,582	\$ 30,908,617	\$ 30,302,088	\$ 28,267,782	\$ 26,637,924
Public safety	116,707,999	99,809,010	69,592,308	115,818,653	87,932,683	88,098,767	80,001,178	79,174,507	78,208,556	75,872,505
Transportation support	62,487,644	72,329,109	55,114,815	99,775,558	78,977,229	87,436,401	185,691,679	58,930,917	65,354,413	67,938,312
Judicial	33,832,980	27,337,346	18,656,716	31,025,054	23,581,105	22,685,570	20,693,148	20,150,173	19,997,874	20,022,346
Community services	48,664,236	32,584,267	15,685,849	21,383,743	18,727,680	16,796,646	16,431,859	12,808,543	11,714,612	17,361,323
Conservation	709,525	369,119	1,300,206	560,710	407,345	347,751	773,438	676,913	247,844	219,592
Interest on long term debt	38,255,649	40,588,916	39,492,764	41,283,450	40,308,534	35,634,706	33,244,626	36,995,878	37,591,938	38,843,957
Total government activities expenses	358,709,743	327,815,221	234,402,990	358,318,403	283,047,655	283,522,423	367,744,545	239,039,019	241,383,019	246,895,959
Total primary government expenses	358,709,743	327,815,221	234,402,990	358,318,403	283,047,655	283,522,423	367,744,545	239,039,019	241,383,019	246,895,959
Program Revenues										
Government activities:										
Fees, Fines and Charges for Services:										
General government	19,619,138	18,442,156	17,726,272	16,936,279	15,659,297	13,561,355	12,991,449	10,862,040	9,840,478	8,672,102
Public safety	13,466,619	14,595,110	13,330,502	12,310,097	14,976,278	15,081,873	15,954,635	14,108,707	12,971,784	14,282,342
Transportation support	9,016,332	7,807,781	5,901,946	6,267,221	6,155,099	5,944,938	5,311,044	5,111,192	5,552,097	5,055,053
Judicial	5,160,524	5,465,161	6,487,199	5,920,681	6,019,784	6,862,678	7,036,985	6,924,358	7,361,257	7,213,109
Community services	2,251,911	267,917	3,694,941	2,515,080	1,613,488	1,610,982	1,579,830	1,460,491	1,361,504	1,308,480
Conservation	1,268,122	1,974,710	-	-	-	-	-	-	-	-
Operating grants and contributions	13,699,587	17,125,735	7,389,422	7,021,670	7,327,581	11,059,515	16,559,081	17,329,641	20,693,428	24,456,855
Capital grants and contributions	68,415,425	48,139,969	54,957,868	63,114,526	59,565,089	49,107,663	40,505,315	14,209,320	35,698,166	65,803,237
Total governmental activities program revenues	132,897,658	113,818,539	109,488,150	114,085,554	111,316,616	103,229,004	99,938,339	70,005,749	93,478,714	126,791,178
Total primary government program revenues	132,897,658	113,818,539	109,488,150	114,085,554	111,316,616	103,229,004	99,938,339	70,005,749	93,478,714	126,791,178
Net (Expense) Revenue										
Government Activities	(225,812,085)	(213,996,682)	(124,914,840)	(244,232,849)	(171,842,498)	(180,293,419)	(267,806,206)	(169,033,270)	(147,904,305)	(120,104,781)
Total Primary government net expense	(225,812,085)	(213,996,682)	(124,914,840)	(244,232,849)	(171,842,498)	(180,293,419)	(267,806,206)	(169,033,270)	(147,904,305)	(120,104,781)
General Revenues										
and other Changes in Net Position										
Government Activities:										
Taxes:										
Property taxes, levied for general purposes	146,561,112	120,231,990	14,500,042	128,577,499	116,814,321	104,957,462	99,126,344	97,647,471	96,497,886	97,632,658
Property taxes, levied for farm to market	25,264,772	23,002,816	20,691,651	18,552,068	16,521,025	14,681,846	13,815,558	10,261,395	10,063,148	10,135,443
Property taxes, levied for debt service	122,161,032	129,065,600	88,542,902	79,408,330	70,940,367	63,279,169	59,780,481	58,518,962	57,347,077	57,980,103
Other taxes	15,533,141	31,775,438	1,497,202	1,328,610	1,118,611	987,258	712,987	561,950	594,840	577,272
Investment earnings	14,119,674	8,477,449	4,713,739	2,826,060	1,291,116	564,343	739,574	1,048,743	2,149,871	5,704,603
Gain on sale/retirement of capital assets	-	-	-	-	-	-	-	-	-	-
Miscellaneous	242,098	165,001	2,014,239	1,785,938	2,602,864	3,464,348	1,185,745	913,672	738,701	946,945
Transfers	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	323,881,829	312,718,294	131,959,775	232,478,505	209,288,304	187,934,426	175,360,689	168,952,193	167,391,523	172,977,024
Total Primary Government	323,881,829	312,718,294	131,959,775	232,478,505	209,288,304	187,934,426	175,360,689	168,952,193	167,391,523	172,977,024
Change in Net Position										
Governmental Activities	98,069,744	98,721,612	7,044,935	(11,754,344)	37,445,806	7,641,007	(92,445,517)	(81,077)	19,487,218	52,872,243
Total Primary Government	\$ 98,069,744	\$ 98,721,612	\$ 7,044,935	\$ (11,754,344)	\$ 37,445,806	\$ 7,641,007	\$ (92,445,517)	\$ (81,077)	\$ 19,487,218	\$ 52,872,243
Prior period adjustment	\$ -	\$ -	\$ (9,301,253)	\$ -	\$ (13,701,055)	\$ (6,635,234)	\$ -	\$ -	\$ -	\$ 49,566,028

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units).

Williamson County, Texas

Fund Balances

Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Table 3

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General fund										
Nonspendable	\$ 721,804	\$ 824,721	\$ 811,865	\$ 857,744	\$ 885,700	\$ 940,866	\$ 1,361,210	\$ 1,100,387	\$ 1,222,914	\$ -
Committed	28,263,350	19,350,387	12,071,125	3,534,167	5,475,348	4,926,787	2,753,462	36,198	22,050	-
Unassigned	91,171,890	93,426,415	86,343,485	82,585,995	77,142,946	69,784,418	72,282,339	73,795,666	68,557,094	58,909,804
Restricted	-	-	-	-	-	-	-	-	-	1,408,086
Total general fund	\$ 120,157,044	\$ 113,601,523	\$ 99,226,475	\$ 86,977,906	\$ 83,503,994	\$ 75,652,071	\$ 76,397,011	\$ 74,932,251	\$ 69,802,058	\$ 60,317,890
All other governmental funds										
Nonspendable	\$ 60,825,881	\$ 441,530	\$ 388,907	\$ 104,332,262	\$ 116,846,937	\$ 127,582,740	\$ 131,595,069	\$ 445,019	\$ 601,831	\$ -
Restricted	255,034,997	381,821,552	374,809,973	335,794,554	345,228,101	208,524,559	122,870,856	288,414,746	348,991,227	-
Committed	-	-	-	-	-	-	760,215	1,366,480	1,360,754	-
Unassigned, reported in:										
Special Revenue Fund	-	(32,907)	-	-	-	-	(3,201)	-	-	136,252,756
Debt Service Fund	-	-	-	-	-	-	-	-	-	21,876,358
Capital projects fund	-	-	-	-	-	-	-	-	-	174,188,055
Total all other governmental funds	\$ 315,860,878	\$ 382,230,175	\$ 375,198,880	\$ 440,126,816	\$ 462,075,038	\$ 336,107,299	\$ 255,222,939	\$ 290,226,245	\$ 350,953,812	\$ 332,317,169

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units).

In fiscal year 2011, the County implemented GASB 54 which changed the fund balance classifications presented above. Refer to the Note 3 on basic financial statements for further information.

* Includes encumbrances and prepaid items.

Williamson County, Texas
Changes in Fund Balances
Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Table 4

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
REVENUES										
Taxes	\$ 309,654,849	\$ 303,321,453	\$ 251,551,065	\$ 227,954,402	\$ 205,237,263	\$ 184,102,492	\$ 173,039,011	\$ 167,093,325	\$ 164,597,739	\$ 166,639,051
Fees of office	19,600,375	17,967,236	18,408,551	17,991,608	16,644,320	15,051,769	14,833,479	12,954,173	11,842,128	10,998,340
Fines and forfeitures	3,268,799	4,800,979	3,514,690	3,264,463	3,671,853	4,551,770	4,320,898	3,975,297	4,472,356	4,904,224
Assessments	-	-	-	-	-	-	-	-	-	-
Intergovernmental	11,216,001	16,291,536	11,335,018	12,406,825	14,269,803	20,137,133	31,786,143	23,109,980	49,216,594	70,813,527
Charges for services	17,710,468	16,152,728	15,057,500	14,903,803	16,044,809	16,485,490	15,630,864	13,979,270	14,125,179	11,761,607
Motor vehicle registration	5,412,380	5,131,450	4,850,250	4,896,590	4,521,887	4,851,806	4,905,182	4,931,746	4,882,799	4,865,667
Investment earnings	14,042,511	8,424,121	4,675,363	2,811,197	1,248,350	560,000	734,809	1,043,465	2,133,026	5,436,289
Miscellaneous	7,723,409	5,430,887	5,225,020	2,420,846	5,821,987	4,070,263	1,739,117	2,696,797	1,576,308	2,238,636
Total Revenues	388,628,792	377,520,390	314,617,457	286,649,734	267,460,272	249,810,723	246,989,503	229,784,053	252,846,129	277,657,341
EXPENDITURES										
General government	46,448,317	49,906,736	41,042,745	32,771,043	30,565,849	29,166,461	28,338,383	27,475,074	25,763,464	24,446,725
Public safety	95,144,618	90,317,289	87,083,604	83,385,196	80,998,693	79,103,035	73,476,288	71,801,965	68,631,677	66,875,588
Transportation support	54,415,845	62,272,488	49,588,767	46,317,285	42,642,651	49,468,705	47,230,638	63,987,750	85,170,274	104,789,246
Judicial	29,002,842	26,009,286	24,302,479	23,301,897	22,482,926	21,054,436	19,504,540	18,767,804	18,169,857	18,341,712
Community services	44,502,247	30,036,178	17,909,180	16,474,180	17,081,838	14,891,428	14,755,545	10,995,460	11,100,789	15,369,591
Conservation	570,742	365,588	397,307	308,850	407,345	347,751	773,438	676,913	247,844	219,592
Capital outlay	67,404,676	71,816,984	62,980,025	37,121,889	27,084,792	26,185,167	43,503,998	34,621,156	29,687,307	34,155,679
Debt Service										
Principal	74,142,796	50,422,241	47,744,735	51,568,941	41,150,000	35,955,107	34,316,148	28,442,621	25,786,563	22,750,713
Interest	34,940,444	36,735,087	35,945,914	39,704,479	35,162,235	33,779,930	34,151,447	37,850,525	36,286,550	38,172,372
Payment to bond escrow agent	5,450,147	19,971,098	-	-	-	-	-	-	-	-
Bond issuance costs	262,193	782,916	841,179	1,248,338	2,669,173	1,021,908	1,213,658	2,103,426	1,328,636	388,061
Total expenditures	452,284,867	438,635,891	367,835,935	332,202,098	300,245,502	290,973,928	297,264,083	296,722,694	302,172,961	325,509,279
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(63,656,075)	(61,115,501)	(53,218,478)	(45,552,364)	(32,785,230)	(41,163,205)	(50,274,580)	(66,938,641)	(49,326,832)	(47,851,938)
OTHER FINANCING SOURCES (USES)										
Transfers in	30,316,939	24,490,605	18,783,537	13,473,488	17,530,126	17,385,872	18,138,712	7,918,291	9,265,224	2,932,336
Transfers out	(29,516,939)	(24,490,605)	(18,783,537)	(13,473,488)	(17,530,126)	(17,385,872)	(18,132,463)	(7,918,291)	(10,123,951)	(3,061,532)
Proceeds from sale of capital assets	570,887	4,592,075	455,502	428,175	353,219	354,481	366,489	229,783	234,887	330,100
Proceeds from capital lease	-	2,156,875	1,214,557	-	-	-	-	-	-	-
Payment to bond escrow agent	(3,696,000)	-	(60,823,844)	(65,104,636)	(189,149,021)	-	(110,662,302)	(214,803,039)	(13,405,896)	-
Bond discount	(12,594)	(320,576)	-	(36,478)	(227,380)	-	-	(386,008)	(294,217)	(263,649)
Bond premium	285,006	4,233,470	7,942,896	11,075,993	24,851,074	9,764,144	7,395,598	31,620,531	1,981,596	1,673,850
Bond issued	5,895,000	71,860,000	51,750,000	80,715,000	330,780,000	111,280,000	119,630,000	194,680,000	89,790,000	33,995,000
Total other Financing Sources (Uses):	3,842,299	82,521,844	539,111	27,078,054	166,607,892	121,398,625	16,736,034	11,341,267	77,447,643	35,606,105
NET CHANGE IN FUND BALANCES	\$ (59,813,776)	\$ 21,406,343	\$ (52,679,367)	\$ (18,474,310)	\$ 133,822,662	\$ 80,235,420	\$ (33,538,546)	\$ (55,597,374)	\$ 28,120,811	\$ (12,245,833)
PRIOR PERIOD ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,566,028
Debt services (principal & interest) as percentage of noncapital expenditures	29.8%	34.6%	27.2%	30.8%	25.4%	24.0%	27.0%	25.3%	22.8%	20.9%

Source: Comprehensive Annual Financial Report

Note:
Financial data includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units)

Williamson County, Texas

Assessed Value and Actual Value of Taxable Property

Last Ten Fiscal Years

(Unaudited)

Table 5

General and Debt Service

Fiscal Year	Residential Property	Commercial Property	Other Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2019	\$ 46,320,016,540	\$ 23,006,806,811	\$ 5,000,082,568	\$ 4,042,512,946	\$ 13,207,399,793	\$ 65,162,019,072	0.419029
2018	41,823,592,942	20,851,362,886	4,875,057,090	3,785,429,994	12,303,245,704	59,032,197,208	0.426529
2017	37,548,206,067	19,013,496,088	4,731,623,356	3,576,829,388	11,622,746,626	53,247,408,273	0.436529
2016	33,460,572,390	17,123,217,809	4,392,702,538	3,418,803,516	10,977,773,906	47,417,522,347	0.441529
2015	29,587,478,395	15,422,168,902	4,336,197,330	3,165,493,480	10,568,711,913	41,942,626,194	0.446529
2014	25,488,470,689	13,990,566,361	3,979,136,557	2,943,383,260	9,257,107,767	37,144,449,100	0.449029
2013	23,904,564,642	13,332,025,999	4,017,799,750	2,715,642,405	8,913,356,944	35,056,675,852	0.449029
2012	23,316,653,461	12,579,062,940	4,089,036,731	2,516,944,446	8,586,848,425	33,914,849,153	0.457687
2011	22,731,190,836	12,170,331,765	4,180,854,644	2,406,882,877	8,301,996,159	33,187,263,963	0.459999
2010	22,536,370,182	12,350,492,269	4,283,090,122	2,534,252,977	8,053,782,353	33,650,423,197	0.459999

Road and Bridge

Fiscal Year	Residential Property	Commercial Property	Other Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2019	\$ 46,320,075,994	\$ 23,006,807,358	\$ 5,000,082,568	\$ 4,042,512,946	\$ 12,693,788,027	\$ 65,675,690,839	0.040000
2018	41,823,614,820	20,851,386,573	4,875,057,090	3,785,429,994	11,829,184,790	59,506,303,687	0.040000
2017	37,548,223,900	19,013,614,884	4,731,623,356	3,576,829,388	11,182,535,028	53,687,756,500	0.040000
2016	33,460,583,239	17,123,218,356	4,392,702,538	3,418,803,516	10,571,189,710	47,824,117,939	0.040000
2015	29,587,485,425	15,422,206,819	4,336,197,330	3,165,493,480	10,197,587,059	42,313,795,995	0.040000
2014	25,488,480,238	13,990,566,361	3,979,136,557	2,943,383,260	8,919,988,694	37,481,577,722	0.040000
2013	23,904,574,191	13,332,025,999	4,017,799,750	2,715,642,405	8,612,776,947	35,357,265,398	0.040000
2012	23,316,653,461	12,579,062,940	4,089,036,731	2,516,944,446	8,329,968,260	34,171,729,318	0.030000
2011	22,731,190,836	12,170,331,765	4,180,854,644	2,406,882,877	7,997,293,754	33,491,966,368	0.030000
2010	22,536,370,182	12,350,492,269	4,283,090,122	2,534,252,977	7,934,857,334	33,769,348,216	0.030000

Source:

Williamson County Appraisal District

Notes:

Property is required to be reappraised at least once every three years according to Texas Tax Code Section 26.18(b).

Property is assessed at actual value; therefore, the assessed values are equal to actual value.

Tax rates are per \$100 of assessed value.

The assessed values represent the Appraisal Review Board's approved totals from the last supplement as the respective fiscal year end.

Williamson County, Texas

Direct and Overlapping Property Tax Rate (Per \$100 Assessed Value) Last Ten Fiscal Years (Unaudited)

Table 6

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
County direct rates										
General	\$ 0.251529	\$ 0.259029	\$ 0.269029	\$ 0.274029	\$ 0.279029	\$ 0.281529	\$ 0.281529	\$ 0.287687	\$ 0.289999	\$ 0.289999
Debt Service	0.167500	0.167500	0.167500	0.167500	0.167500	0.167500	0.167500	0.170000	0.170000	0.170000
Road & Bridge	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000	0.030000	0.030000	0.030000
Total direct rate	0.459029	0.466529	0.476529	0.481529	0.486529	0.489029	0.489029	0.487687	0.489999	0.489999
City and Town rates										
Austin	0.440300	0.444800	0.441800	0.458900	0.480900	0.502700	0.502900	0.481100	0.457100	0.420900
Bartlett	0.473800	0.516800	0.580100	0.578200	0.579100	0.580000	0.590200	0.588300	0.558400	0.524400
Cedar Park	0.449000	0.457500	0.470000	0.479500	0.485000	0.492500	0.493501	0.493501	0.493501	0.489001
Coupland	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	N/A	N/A	N/A	N/A
Florence	0.643509	0.700000	0.704030	0.717906	0.712892	0.773998	0.784714	0.741697	0.636019	0.527860
Georgetown	0.420000	0.420000	0.424000	0.434000	0.434000	0.439500	0.410000	0.387500	0.356220	0.356220
Granger	0.678557	0.765316	0.807429	0.836986	0.869470	0.884745	0.877164	0.888817	0.888817	0.887461
Hutto	0.515171	0.515171	0.520443	0.528500	0.528691	0.528691	0.528691	0.516545	0.507580	0.499154
Jarrell	0.419500	0.419500	0.419580	0.430000	0.431233	0.447980	0.469854	0.469854	0.377100	0.287171
Leander	0.551867	0.577867	0.599000	0.632920	0.652920	0.667920	0.670420	0.670420	0.650420	0.600420
Liberty Hill	0.500000	0.500000	0.500000	0.527842	0.536426	0.536426	0.536426	0.442573	0.353888	0.291600
Pflugerville	0.497600	0.539900	0.539900	0.540500	0.533600	0.536000	0.594000	0.599000	0.604000	0.609000
Round Rock	0.420000	0.430000	0.425000	0.414650	0.414650	0.419490	0.420350	0.423210	0.417280	0.396610
Taylor	0.788000	0.798000	0.803893	0.813893	0.813893	0.813893	0.813893	0.813893	0.813893	0.790000
Thorndale	0.750000	0.820000	0.780000	0.810000	0.810000	0.833300	0.823600	0.840000	0.850000	0.850000
Thrall	0.643336	0.652805	0.470773	0.474446	0.490000	0.499648	0.489556	0.504140	0.500000	0.500000
Weir	0.223293	0.212370	0.222637	0.242648	0.246484	0.272230	0.269884	0.265234	0.265339	0.258417
School District rates										
Bartlett	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680
Burnet Consolidated	1.260000	1.280000	1.320000	1.330000	1.262500	1.262500	1.262500	1.270000	1.265000	1.250000
Coupland	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050
Florence	1.360000	1.370000	1.350000	1.350000	1.330000	1.300000	1.300000	1.300000	1.280000	1.230000
Georgetown	1.409000	1.409000	1.409000	1.398000	1.398000	1.398000	1.398000	1.358000	1.290000	1.290000
Granger	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000
Hutto	1.600000	1.620000	1.665500	1.670000	1.670000	1.670000	1.670000	1.540050	1.355000	1.485000
Jarrell	1.492500	1.420000	1.367500	1.367500	1.390000	1.390000	1.390000	1.390000	1.390000	1.370000
Leander	1.510000	1.511870	1.511870	1.511570	1.511870	1.511870	1.511870	1.499760	1.454800	1.422340
Lexington	1.300000	1.212240	1.217400	1.220000	1.119000	1.119000	1.040000	1.119000	1.119000	1.119000
Liberty Hill	1.540000	1.540000	1.540000	1.540000	1.540000	1.540000	1.450000	1.335000	1.260000	1.260000
Pflugerville	1.520000	1.540000	1.540000	1.540000	1.540000	1.540000	1.540000	1.480000	1.460000	1.460000
Round Rock	1.304800	1.304800	1.332500	1.332500	1.337500	1.367400	1.380000	1.335000	1.380000	1.380000
Taylor	1.570000	1.570000	1.570000	1.450000	1.450000	1.450000	1.450000	1.450000	1.470000	1.490000
Thorndale	1.170000	1.170000	1.170000	1.310000	1.310000	1.310000	1.330000	1.330000	1.315000	1.315000
Thrall	1.389000	1.389000	1.389000	1.284000	1.199000	1.210000	1.210000	1.210000	1.194000	1.194000
Municipal Utility Districts rates										
Blockhouse	0.781000	0.801000	0.801000	0.827000	0.842300	0.866000	0.866000	0.866000	0.846000	0.846000
Brushy Creek (BC)	0.460000	0.460000	0.465000	0.470000	0.480000	0.500000	0.500000	0.500000	0.500000	0.500000
BC-Defined Areas	0.175000	0.190000	0.225000	0.270000	0.350000	0.360000	0.360000	0.360000	0.360000	0.360000
Fern Bluff	0.420000	0.434500	0.444500	0.464500	0.509500	0.509500	0.509500	0.509500	0.509500	0.509500
Highlands at Mayfield Ranch	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A
Lakeside W CID 2A/MUD #2A	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000
Lakeside #3	0.840000	0.840000	0.840000	0.847000	0.877500	0.900000	0.900000	0.900000	0.900000	0.900000
Leander #1	1.000000	1.000000	1.000000	1.000000	N/A	N/A	N/A	N/A	N/A	N/A
Leander #2	1.000000	1.000000	1.000000	1.000000	N/A	N/A	N/A	N/A	N/A	N/A
Leander TODD #1	0.350000	0.350000	0.350000	0.350000	N/A	N/A	N/A	N/A	N/A	N/A
Meadows of Chandler Creek	0.370000	0.401400	0.425000	0.435000	0.440000	0.450000	0.450000	0.420000	0.420000	0.420000
North Austin #1	0.283000	0.288000	0.289000	0.317000	0.339900	0.345000	0.371900	0.381900	0.381900	0.380100
North San Gabriel #2	0.400000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Palmera Ridge	0.400000	0.400000	0.400000	0.400000	N/A	N/A	N/A	N/A	N/A	N/A
Paloma Lakes #1	0.650000	0.900000	0.943500	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Paloma Lakes #2	0.850000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Parkside at Mayfield Ranch	0.617700	0.700000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Ranch at Cypress Creek #1	0.342500	0.352500	0.356500	0.365000	0.433000	0.512800	0.633300	0.706500	0.706500	0.630400
Sienna MUD #1	0.850000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A
Sienna MUD #2	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A
Sonterra	0.947500	0.950000	0.950000	0.950000	0.950000	0.850000	0.850000	0.850000	0.773300	0.773300
SE Williamson County #1	0.540000	0.540000	0.540000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Springwoods	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.445000	0.455000
Stonewall Ranch	0.900000	0.901500	0.901500	0.901500	0.918200	0.950000	0.950000	0.950000	0.950000	0.950000
Vista Oaks	0.330000	0.520000	0.545000	0.610000	0.665900	0.730000	0.740000	0.740000	0.740000	0.740000
Walsh Ranch	0.620000	0.650000	0.720000	0.720000	0.750000	0.800000	0.690000	0.670000	0.650000	0.650000
Watch Hill	0.650000	0.650000	0.650000	0.650000	0.650000	N/A	N/A	N/A	N/A	N/A
Wells Branch	0.373000	0.379500	0.387300	0.390000	0.430000	0.460000	0.470000	0.470000	0.470000	0.470000
West Williamson County #1	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	N/A
West Williamson County #2	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #10	0.550000	0.600000	0.620000	0.670000	0.780000	0.850000	0.850000	0.850000	0.850000	0.880000
Williamson County #11	0.600000	0.620000	0.650000	0.750000	0.860000	0.900000	0.900000	0.900000	0.900000	0.900000
Williamson County #12	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #13	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #15	0.870000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000
Williamson County #19	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A
Williamson County #19A	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A
Williamson County #22	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A
Williamson County #23	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #25	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	N/A	N/A	N/A	N/A
Williamson County #26	0.900000	0.900000	0.900000	0.900000	0.900000	N/A	N/A	N/A	N/A	N/A
Williamson County #28	0.650000	0.650000	0.650000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #30	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #31	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #32	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #34	0.666000	0.666000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson-Liberty Hill	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A
Williamson-Travis #1	0.407900	0.431600	0.466200	0.510000	0.540000	0.615000	0.657000	0.662000	0.664000	0.714000

Williamson County, Texas

Direct and Overlapping Property Tax Rate (Per \$100 Assessed Value) – Continued Last Ten Fiscal Years (Unaudited)

Table 6

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Emergency Service Districts										
ESD #1-Jollyville VFD	0.100000	0.085393	0.091765	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #2-Sam Bass VFD	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.099749	0.100000	0.100000	0.100000
ESD #3-Hutto	0.096374	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #4-Liberty Hill	0.098250	0.098250	0.096124	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.099400
ESD #5-Jarrell	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #6-Weir	0.094663	0.099606	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #7-Florence	0.094257	0.094790	0.096400	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #8-Georgetown	0.100000	0.093771	0.094000	0.950000	0.095000	0.955530	0.955530	0.095000	0.091795	0.090798
ESD #9-Round Rock	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #10-Coupland	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #11	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	N/A	N/A	N/A
ESD #12	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	N/A	N/A	N/A
Other Taxing District rates										
Anderson Mill Limited District	0.117008	0.117083	0.123360	0.126000	0.130000	0.136686	0.130000	0.130000	0.130000	0.130000
Austin Community College	0.104800	0.100800	0.102000	0.100500	0.094200	0.094900	0.095100	0.094800	0.095100	0.094600
Avery Ranch Road District	0.081000	0.085000	0.088010	0.097500	0.103705	0.116240	0.122200	0.133500	0.144480	0.144480
Donahoe Creek Watershed	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
EW/C Higher Education Center	0.045340	0.045652	0.045652	0.045905	0.049784	0.050000	0.050000	0.500000	N/A	N/A
Georgetown Village PID	0.140000	0.140000	0.140000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
Northwoods Road District	0.284600	0.290000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pearson Place Road District	0.120000	0.157799	0.275000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Upper Brushy Creek WCID 1A	0.020000	0.020000	0.019823	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
Williamson County WSID #3	0.723000	0.723000	0.723000	0.730600	0.808200	0.815000	0.815000	0.815000	0.815000	0.799900
Wmsn-Trav WCID #1D	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.421000	0.421000	0.421000

Source:
Williamson County Tax Assessor/Collector

Notes:
N/A - Not applicable

Texas Tax Code Section 26.07(a)
If the governing body of a taxing unit other than a school district adopts a tax rate that exceeds the rollback tax rate calculated, the qualified voters of the taxing unit by petition may require that an election be held to determine whether or not to reduce the tax rate adopted for the current year to the rollback tax rate calculated.

Williamson County, Texas
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

Table 7

	2019			2010		
	Taxable Assessed Value ^a	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Taxpayer						
Dell Computer Holdings LP	\$ 401,361,317	1	0.62	\$ 155,998,254	1	0.46
BRI 1869 Parmer LLC ^c	272,500,000	2	0.42			-
Oncor Electric Delivery Company ^b	174,146,790	3	0.27	111,702,568	3	0.33
CPG Round Rock LP & SPG Round Rock NS LP	150,947,112	4	0.23	135,844,917	2	0.40
Lakeline Developers	123,300,113	5	0.19	103,394,181	4	0.31
BRE RC 1890 Ranch TX LP ^d	113,719,868	6	0.17			-
NW Austin Office Partners LLC	113,697,027	7	0.17			-
IVT Parke Cedar Park LLC	111,821,931	8	0.17			-
Atmos Energy/Mid-Tex Distribution	104,000,071	9	0.16			-
HEB Grocery Company LP	103,656,406	10	0.16	72,804,789	7	0.22
Citicorp North America, Inc.				83,072,237	6	0.25
Baltgem Development Corp. Et, Al.				91,678,192	5	0.27
SPG Wolf Ranch LP				63,115,450	8	0.19
Columbia/St David Healthcare				62,054,352	9	0.18
Amaravathi Ltd. Partnership & Amaravathi Keerthi LLC				60,767,488	10	0.18
Total	\$ 1,669,150,635		2.56 %	\$ 940,432,428		2.79 %
Total Taxable Assessed Value	\$ 65,162,019,072		100.00 %	\$ 33,650,423,197		100.00 %

Source:

Williamson County Tax Assessor/Collector

Williamson County Appraisal District

Note:

^a The assessed values represent the Appraisal Review Board's approved totals from the last supplement as of the respective fiscal year end.

^b Formerly known as TXU Electric Delivery Company

^c Formerly known as Parmer Lane Austin LP

^d Formerly known as Inland Western Cedar Park 1890 Ranch LP

Williamson County, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Table 8

General and Debt Service

Fiscal Year	Tax Levy for Fiscal Year (Original)	Adjustments	Adjusted Tax Levy	Collected within the Fiscal Year of the Levy		Subsequent Collections ^a	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2019	\$ 265,165,868	\$ -	\$ 265,165,868	\$ 264,291,945	99.67 %	\$ -	\$ 264,291,945	99.67 %
2018	244,736,683	(177,316)	244,559,367	243,894,515	99.66	361,051	244,255,567	99.88
2017	226,354,963	(253,851)	226,101,111	225,670,341	99.70	230,227	225,900,568	99.91
2016	204,948,985	(249,459)	204,699,526	204,238,533	99.65	300,255	204,538,789	99.92
2015	184,437,586	(172,544)	184,265,042	183,586,256	99.54	537,467	184,123,723	99.92
2014	165,388,338	(68,046)	165,320,292	164,725,252	99.60	476,068	165,201,320	99.93
2013	156,400,025	(188,844)	156,211,181	155,672,873	99.54	429,358	156,102,231	99.93
2012	154,047,508	(252,143)	153,795,365	153,242,932	99.48	455,298	153,698,230	99.94
2011	151,481,692	(215,008)	151,266,684	150,453,907	99.32	730,962	151,184,869	99.95
2010	153,441,556	(363,625)	153,077,931	152,265,274	99.23	732,291	152,997,565	99.95

Road and Bridge

Fiscal Year	Tax Levy for Fiscal Year (Original)	Adjustments	Adjusted Tax Levy	Collected within the Fiscal Year of the Levy		Subsequent Collections ^a	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2019	\$ 25,123,998	\$ -	\$ 25,123,998	\$ 25,041,825	99.67 %	\$ -	\$ 25,041,825	99.67 %
2018	22,771,977	(15,068)	22,756,910	22,694,141	99.66	35,206	22,729,348	99.88
2017	20,580,268	(20,957)	20,559,310	20,518,625	99.70	23,115	20,541,740	99.91
2016	18,399,217	(21,513)	18,377,704	18,336,167	99.66	27,762	18,363,929	99.93
2015	16,345,948	(14,337)	16,331,610	16,270,897	99.54	48,715	16,319,612	99.93
2014	14,548,619	(5,314)	14,543,305	14,490,783	99.60	42,941	14,533,723	99.93
2013	13,710,641	(15,998)	13,694,643	13,647,328	99.54	38,118	13,685,446	99.93
2012	10,198,960	(15,865)	10,183,095	10,143,789	99.46	32,106	10,175,895	99.93
2011	9,999,202	(13,813)	9,985,389	9,929,979	99.31	49,348	9,979,327	99.94
2010	10,078,858	(23,738)	10,055,121	9,999,959	99.22	49,304	10,049,263	99.94

Source:

Williamson County Tax Assessor/Collector

Notes:

Tax levies consider supplemental value changes during the initial fiscal year. Data for fiscal year does not include Agriculture Rollbacks.

^a Data represents subsequent collections of the respective fiscal year's tax in later fiscal years.

Williamson County, Texas

Ratios of Outstanding Debt by Type Last Ten Fiscal Years (Unaudited)

Table 9

Fiscal Year	Governmental Activities						Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds	Accumulated Accretion of Interest ^b	Certificate of Obligations	Tax Anticipation Notes ^c	Revenue Bonds	Capital Leases			
2019	\$ 633,918,236	\$ 9,696,301	\$ 256,007,940	\$ -	\$ -	\$ 1,031,223	\$ 900,653,700	N/A	\$ 1,589
2018	696,313,396	9,271,725	278,100,016	-	-	2,094,018	985,779,155	5.04%	1,739
2017	655,098,787	8,864,377	318,035,991	-	-	694,385	982,693,540	5.03%	1,795
2016	679,486,575	8,475,650	343,654,004	-	-	-	1,031,616,230	5.62%	1,951
2015	683,872,137	8,104,014	364,785,409	-	-	-	1,056,761,560	6.27%	2,078
2014	668,185,330	7,748,728	245,033,236	1,575,000	-	-	922,542,295	4.84%	1,886
2013	573,000,664	7,409,063	257,873,307	3,095,000	-	-	841,378,033	5.67%	1,786
2012	592,491,796	7,059,391	253,553,228	4,565,000	-	-	857,669,416	6.50%	1,880
2011	598,220,987	6,724,007	249,119,892	5,985,000	-	-	860,049,886	6.39%	1,942
2010	537,396,192	6,427,211	256,748,019	7,355,000	-	-	807,926,422	6.64%	1,911

Notes:

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

This schedule includes Avery Ranch Road District, Pearson Place Road District and Northwoods Road District (blended component units).

N/A - Not available

^a See Table 13 for personal income and population data.

^b Accumulated accretion of interest on capital appreciation bonds. The face amount of the capital appreciation bonds are included with the general obligation bonds.

^c General governmental resources will be used to repay debt.

Williamson County, Texas

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years (Unaudited)

Table 10

Fiscal Year	General Bonded Debt Outstanding					Amounts Available for Debt Service	Total	Actual Taxable Property Value ^a	Per Capita ^b
	General Obligation Bonds	Accumulated Accretion of Interest ^c	Certificate of Obligations	Tax Anticipation Notes ^d	Total				
2019	\$ 633,918,236	\$ 9,696,301	\$ 256,007,940	\$ -	\$ 899,622,477	\$ 3,641,844	\$ 895,980,633	1.38%	\$ 1,581
2018	696,313,396	9,271,725	278,100,016	-	983,685,137	4,909,310	978,775,827	1.66%	1,727
2017	655,098,787	8,864,377	318,035,991	-	981,999,155	14,022,061	967,977,094	1.82%	1,768
2016	679,486,575	8,475,650	343,654,004	-	1,031,616,230	8,269,822	1,023,346,408	2.16%	1,936
2015	683,872,137	8,104,014	364,785,409	-	1,056,761,560	1,825,778	1,054,935,782	2.52%	2,075
2014	668,185,330	7,748,728	245,033,236	1,575,000	922,542,295	2,099,876	920,442,419	2.48%	1,881
2013	573,000,664	7,409,063	257,873,307	3,095,000	841,378,033	3,102,238	838,275,795	2.39%	1,780
2012	592,491,796	7,059,391	253,553,228	4,565,000	857,669,416	6,253,224	851,416,192	2.51%	1,866
2011	598,220,987	6,724,007	249,119,892	5,985,000	860,049,886	14,329,756	845,720,130	2.55%	1,910
2010	537,396,192	6,427,211	256,748,019	7,355,000	807,926,422	18,762,284	789,164,138	2.35%	1,867

Notes:

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

This schedule includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units).

N/A - Not available

^a Used General & Debt Service's taxable assessed property value in calculation. See Table 5 for property value data.

^b See Table 13 for population data.

^c Accumulated accretion of interest on capital appreciation bonds. The face amount of the capital appreciation bonds are included with the general obligation bonds.

^d General governmental resources will be used to repay debt.

Williamson County, Texas

Direct and Overlapping Governmental Activities Debt

September 30, 2019

(Unaudited)

Table 11

Governmental Unit	Debt Outstanding ¹	Estimated Percentage Applicable ^{1, a}	Estimated Share of Overlapping Debt
City and Town			
Austin	\$ 1,353,195,000	4.94%	\$ 66,847,833
Bartlett	745,000	64.59%	481,196
Cedar Park	194,460,000	89.18%	173,419,428
Florence	500,000	100.00%	500,000
Georgetown	216,560,000	100.00%	216,560,000
Granger	792,000	100.00%	792,000
Hutto	181,160,000	100.00%	181,160,000
Jarrell	21,860,000	100.00%	21,860,000
Leander	163,045,000	78.58%	128,120,761
Liberty Hill	9,176,000	100.00%	9,176,000
Pflugerville	258,570,000	0.34%	879,138
Round Rock	210,275,000	96.55%	203,020,513
Taylor	58,680,000	100.00%	58,680,000
Thrall	1,460,000	100.00%	1,460,000
City and Town Subtotal	2,670,478,000		1,062,956,869
School Districts			
Bartlett	945,000	42.90%	405,405
Burnet Consolidated	32,775,000	0.53%	173,708
Florence	13,610,000	84.45%	11,493,645
Georgetown	416,475,000	100.00%	416,475,000
Hutto	324,427,514	100.00%	324,427,514
Jarrell	101,989,782	100.00%	101,989,782
Leander	1,074,905,442	61.31%	659,024,527
Lexington	7,605,000	0.43%	32,702
Liberty Hill	227,295,558	100.00%	227,295,558
Pflugerville	596,945,000	0.08%	477,556
Round Rock	738,210,000	75.52%	557,496,192
Taylor	63,984,943	100.00%	63,984,943
Thrall	14,765,000	100.00%	14,765,000
School Districts Subtotal	3,613,933,239		2,378,041,532
Municipal Utility Districts			
Block House	10,275,000	100.00%	10,275,000
Brushy Creek (BC)	23,985,000	100.00%	23,985,000
Brushy Creek (BC) - Sendero Springs & Cornerstone	11,320,000	100.00%	11,320,000
Fern Bluff	1,220,000	100.00%	1,220,000
Highlands at Mayfield Ranch	20,805,000	100.00%	20,805,000
Lakeside #3	14,660,000	100.00%	14,660,000
Lakeside WCID #2-A	7,565,000	1.04%	78,676
Leander TODD #1	3,200,000	100.00%	3,200,000
North Austin #1	5,775,000	90.73%	5,239,658
Palmera Ridge	7,145,000	100.00%	7,145,000
Paloma Lake #1	20,895,000	100.00%	20,895,000
Paloma Lake #2	18,170,000	100.00%	18,170,000
Parkside at Mayfield Ranch	24,310,000	100.00%	24,310,000
Ranch at Cypress Creek #1	1,090,000	71.80%	782,620
Siena #1	36,245,000	100.00%	36,245,000
Siena #2	14,100,000	100.00%	14,100,000
Sonterra	36,452,686	100.00%	36,452,686
Southeast Williamson County	5,925,000	100.00%	5,925,000
Stonewall Ranch	10,065,000	100.00%	10,065,000
The Meadows At Chandler Creek	2,475,000	100.00%	2,475,000
Vista Oaks	700,000	100.00%	700,000
Walsh Ranch	5,615,000	100.00%	5,615,000
West Williamson Co #1	5,700,000	100.00%	5,700,000

Williamson County, Texas

Direct and Overlapping Governmental Activities Debt – Continued
September 30, 2019
(Unaudited)

Table 11

	Debt Outstanding ¹	Estimated Percentage Applicable ^{1, a}	Estimated Share of Overlapping Debt
Municipal Utility Districts (Cont.)			
Williamson County #10	15,030,000	100.00%	15,030,000
Williamson County #11	23,020,000	100.00%	23,020,000
Williamson County #12	37,770,000	100.00%	37,770,000
Williamson County #13	28,670,000	100.00%	28,670,000
Williamson County #15	35,595,000	100.00%	35,595,000
Williamson County #19	21,790,000	100.00%	21,790,000
Williamson County #19A	10,835,000	100.00%	10,835,000
Williamson County #22	10,740,000	100.00%	10,740,000
Williamson Co MUD # 23	8,970,000	100.00%	8,970,000
Williamson Co MUD # 25	8,150,000	100.00%	8,150,000
Williamson Co MUD # 28	15,055,000	100.00%	15,055,000
Williamson Co MUD # 32	12,000,000	100.00%	12,000,000
Williamson-Liberty Hill MUD	4,910,000	100.00%	4,910,000
Williamson/Travis County #1	1,260,000	77.83%	980,658
Municipal Utility Districts Subtotal	521,487,686		512,879,298
Other			
Austin Community College	404,420,000	19.02%	76,920,684
Williamson County Water, Sewer, Irrigation, Drainage District #3	35,095,000	85.30%	29,936,035
Other Subtotal	439,515,000		106,856,719
Total Overlapping Debt	7,245,413,925		4,060,734,418
County Debt ²			
Williamson County	877,569,453	100.00%	877,569,453
Avery Ranch Road District (blended component unit)	5,908,528	100.00%	5,908,528
Pearson Place Road District (blended component unit)	5,368,521	100.00%	5,368,521
Northwoods Road District (blend component unit)	10,775,975	100.00%	10,775,975
Total County Wide Direct Debt	899,622,477		899,622,477
Total direct and overlapping debt	\$ 8,145,036,402		\$ 4,960,356,895

Source:

¹ Municipal Advisory Council of Texas

² Williamson County Auditor's Office

Note:

^a The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the County's boundaries and dividing it by each unit's total taxable assessed value.

Williamson County, Texas
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

Table 12

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total taxable value	\$ 65,162,019,072	\$ 59,032,197,208	\$ 53,247,408,273	\$ 47,417,522,347	\$ 41,942,626,194	\$ 37,144,449,100	\$ 35,056,675,852	\$ 33,914,849,153	\$ 33,187,263,963	\$ 33,650,423,197
Assessed value of real property	55,246,767,214	55,246,767,214	49,670,578,885	43,998,718,831	38,777,132,714	34,201,065,840	32,341,033,447	31,397,904,707	30,780,381,086	31,116,170,220
Debt limit rate	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Debt limit	13,811,691,804	13,811,691,804	12,417,644,721	10,999,679,708	9,694,283,179	8,550,266,460	8,085,258,362	7,849,476,177	7,695,095,272	7,779,042,555
Debt applicable to limit:										
General bonded debt	899,622,477	983,685,137	981,999,155	1,031,616,230	1,056,761,560	922,542,295	841,378,033	857,669,416	860,049,886	807,926,422
Less: amount set aside for repayment of general bonded debt	3,641,844	4,909,310	14,022,061	8,269,822	1,825,778	2,099,876	3,102,238	6,253,224	14,329,756	18,762,284
Total net debt applicable to limit	895,980,633	978,775,827	967,977,094	1,023,346,408	1,054,935,782	920,442,419	838,275,795	851,416,192	845,720,130	789,164,138
Legal debt margin	\$ 12,915,711,171	\$ 12,832,915,977	\$ 11,449,667,627	\$ 9,976,333,300	\$ 8,639,347,397	\$ 7,629,824,041	\$ 7,246,982,567	\$ 6,998,059,985	\$ 6,849,375,142	\$ 6,989,878,417
Total net debt applicable to the limit as a percentage of debt limit	6.49%	7.09%	7.80%	9.30%	10.88%	10.77%	10.37%	10.85%	10.99%	10.14%

Notes:

This schedule includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units).

Texas Constitution Art. 3 Section 52(B)

Under Legislative provision, any county, any political subdivision of a county, any number of adjoining counties, or any political subdivision of the state, or any defined district now or hereafter to be described and defined within the State of Texas, and which may or may not include towns, villages, or municipal corporations, upon a vote of two-thirds majority of the resident property taxpayers voting thereon who are qualified electors of such district or territory to be affected thereby, in addition to all other debts, any issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this Constitution, and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

Williamson County, Texas
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Table 13

Year	County					State of Texas	United States
	Estimated Population ^a	Personal Income (thousands of dollars) ^a	Per Capita Personal Income ^a	School Enrollment ^b	Unemployment Rate ^c	Per Capita Personal Income ^a	Per Capita Personal Income ^a
2019	\$ 566,719	N/A	N/A	95,760	2.8%	N/A	N/A
2018	566,719	19,544,956	35,825	106,683	3.0%	30,143	32,621
2017	547,545	19,544,956	34,575	94,025	3.0%	28,985	31,177
2016	528,718	18,371,452	32,705	89,765	3.6%	27,828	29,829
2015	508,514	16,855,771	33,147	89,365	3.4%	28,210	29,979
2014	489,250	19,050,320	31,709	87,215	4.3%	26,513	28,555
2013	471,014	14,827,843	31,481	86,709	5.4%	26,327	28,184
2012	456,232	13,187,194	28,905	84,279	5.5%	25,359	27,319
2011	442,782	13,462,310	30,404	84,459	7.7%	24,682	26,708
2010	422,679	12,161,743	28,773	81,219	6.9%	23,863	26,059

Notes:

N/A - Not available

* Personal Income last update in 2018

Sources:

^a 2008 to 2019 - U.S. Census Bureau QuickFacts

^b School enrollment provided by the Independent School Districts within the County.

Several school districts cross the county line.

^c September rate for 2008 to 2010 - Texas Workforce Commission

^b September rate for 2011 to 2019 - Tracer Texas Labor Market Information website

Williamson County, Texas
Principal Employers
Current Year and Nine Years Ago
(Unaudited)

Table 14

Employer ^a	2019			2010		
	Employees ^b		Percentage of Total County Employment	Employees ^b		Percentage of Total County Employment
Dell Computer	13,000	1	7.32%	11,000	1	9.00%
Round Rock ISD	7,235	2	4.07%	5,928	2	4.85%
Leander ISD	5,198	3	2.93%	4,375	3	3.58%
HEB Grocery	4,522	4	2.55%	3,096	4	2.53%
Georgetown ISD	1,842	5	1.04%	1,716	7	1.40%
Williamson County	1,756	6	0.99%	1,500	9	1.23%
City of Round Rock	1,008	7	0.57%	2,198	5	1.80%
City of Cedar Park	933	8	0.53%			
Emerson Process Management	875	9	0.49%			
Round Rock Premium Outlets	800	10	0.45%			
Total	37,169		20.94%	33,157		27.13%
Total Avg. Employees for the 1st Qtr per Texas Labor Market Information Website https://texaslmi.com/	177,567			122,256		

Source:

^a Individual employers provided employee count.

^b Individual cities provided employee count.

Williamson County, Texas
County Government Employees by Function
Last Ten Fiscal Years
(Unaudited)

Table 15

Function	Fiscal Year									
	2019 ^a	2018 ^a	2017 ^a	2016 ^a	2015 ^a	2014 ^a	2013 ^a	2012 ^a	2011 ^a	2010 ^a
General Government	270	262	249	252	246	235	229	227	225	217
Judicial	248	242	224	231	226	215	209	208	209	210
Public Safety	1,022	1,002	979	989	973	961	932	922	908	909
Transportation	134	129	129	129	124	123	123	123	123	125
Community Services	78	59	47	46	42	36	36	35	37	39
Total	1,752	1,694	1,628	1,646	1,611	1,571	1,530	1,516	1,502	1,500

Source: Williamson County Human Resource or Payroll Department

Note:

^a Budgeted positions

Function/Program or Department	Fiscal Year									
	2019 ^a	2018 ^a	2017 ^a	2016 ^a	2015 ^a	2014 ^a	2013 ^a	2012 ^a	2011 ^a	2010 ^a
General Government										
Commissioners court	17	12	12	12	12	12	12	12	12	12
Building Maintenance	30	28	28	28	28	26	25	25	25	25
Budget Office	3	3	2	2	2	2	2	2	2	2
County Auditor	29	29	29	29	28	26	26	26	26	26
County Clerk	10	24	24	25	25	25	25	25	25	25
County Judge	4	7	7	7	6	6	6	6	6	4
County Treasurer	5	5	5	5	5	5	5	5	5	5
County Clerk Records Mgmt	14	-	-	-	2	1	1	1	1	1
Elections	12	12	11	11	11	11	11	11	10	10
Fleet Services	17	17	17	17	17	17	17	17	17	17
HUD CDBG	1	1	1	1	1	1	1	1	1	1
Air Check Grant	-	-	-	-	-	1	1	1	1	1
MHMR Grant	-	-	-	-	2	1	1	1	1	-
Human Resources	15	15	11	14	13	13	12	11	9	10
Information Technology Services	45	42	38	38	35	31	27	26	26	24
Infrastructure	2	2	2	2	2	2	2	2	2	1
Purchasing	10	10	9	9	7	7	7	7	7	7
Tax Assessor/Collector	56	55	53	52	50	49	49	49	49	46
	270	262	249	252	246	235	229	227	225	217

Williamson County, Texas

County Government Employees by Function – Continued Last Ten Fiscal Years (Unaudited)

Table 15

Function/Program or Department	Fiscal Year									
	2019 ^a	2018 ^a	2017 ^a	2016 ^a	2015 ^a	2014 ^a	2013 ^a	2012 ^a	2011 ^a	2010 ^a
Judicial										
County Attorney	55	55	53	52	51	48	45	45	46	47
District Attorney	42	38	35	33	31	29	27	27	28	28
County Clerk	20	20	20	20	20	19	19	19	19	19
District Clerk	33	31	28	28	27	27	27	27	27	27
County Courts at Law	16	16	16	16	16	16	16	16	16	17
District Courts	16	16	16	25	25	23	22	21	20	19
Justice of the Peace	51	51	51	51	51	48	48	48	48	48
Courthouse Security	2	2	2	3	3	3	3	3	3	3
Magistrates Office	10	10	-	-	-	-	-	-	-	-
Personal Bond Office	3	3	3	3	2	2	2	2	2	2
	248	242	224	231	226	215	209	208	209	210
Public Safety										
911 Communications/EOC	84	86	83	82	72	70	71	68	58	55
911 Addressing	3	3	3	3	3	2	2	2	2	2
Constables	54	53	52	52	52	51	51	51	51	51
DPS	2	2	2	2	2	2	2	2	3	4
EMS	147	140	133	145	145	145	127	124	124	127
HAZ-MAT	4	-	-	-	-	-	-	-	-	-
Jail	321	314	315	313	311	307	307	307	307	307
Juvenile Services	164	164	164	162	162	162	155	155	152	151
Mobile Outreach	11	17	9	13	15	15	13	9	7	8
Sheriff	232	223	218	217	211	207	204	204	204	204
	1,022	1,002	979	989	973	961	932	922	908	909
Transportation										
Road and Bridge	134	129	129	129	124	123	123	123	123	125
Community Services										
Agricultural Extension Service	3	3	3	3	4	4	4	4	5	8
Animal Shelter	31	20	18	18	17	16	16	15	15	15
Conservation	2	2	2	2	2	1	1	1	1	1
On Site Sewer Facilities	9	8	-	-	-	-	-	-	-	-
Parks and Recreation	23	21	19	18	14	11	11	11	12	11
Tobacco Fund (HUG Program)	3	-	-	-	-	-	-	-	-	-
Veterans Services	7	5	5	5	5	4	4	4	4	4
	78	59	47	46	42	36	36	35	37	39
	1,752	1,694	1,628	1,646	1,611	1,571	1,530	1,516	1,502	1,500

Source: Williamson County Human Resource or Payroll Department

Note:

^a Budgeted positions

Williamson County, Texas
Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

Table 16

Function/Program	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Number of A/P checks issued	9,406	10,356	12,196	14,477	16,063	17,487	15,869	17,014	20,355	19,471
Number of outgoing A/P wires	180	180	151	138	170	119	152	104	216	174
Number of invoices processed	34,933	37,837	39,388	41,304	41,663	40,655	40,038	43,822	42,081	41,136
Number of Pcard charges	14,827	13,818	12,073	9,712	8,484	7,580	8,146	6,688	7,248	6,827
Number of electronic payments	6,328	6,845	4,520	3,462	2,094	682	3,422	2,019	-	-
Judicial										
Hot Check Cases										
Number of checks processed	478	441	650	804	1,159	1,853	3,316	4,323	4,478	6,169
Number of theft by check cases filed	81	101	104	120	100	403	430	611	700	686
Public Safety										
Number of 911 calls received	95,578	83,136	63,589	86,049	94,829	65,371	84,997	93,280	173,981	115,848
EMS 911 runs	25,465	24,114	22,856	21,318	24,781	25,725	23,895	24,132	23,828	24,334
EMS transfer runs	555	807	808	847	884	909	411	542	1,108	1,578
Number of total EMS runs	26,020	24,921	23,664	22,655	25,665	26,634	24,306	24,674	24,936	25,912
Average EMS response time in minutes	7:51	8:04	7:54	7:53	8:14	7:52	7:26	6:54	6:38	6:25
Average Jail daily population	572	561	694	647	578	620	566	569	586	608
Jail bookings	13,055	12,997	13,805	13,826	13,583	15,052	16,003	16,564	16,439	16,839
Jail releases	13,076	12,711	13,964	13,687	13,591	15,041	16,004	16,567	16,486	16,890
Jail inmates at 9/30/XXXX	558	590	641	796	572	606	582	568	553	637
Violations reported by Sheriff Office	22,198	17,246	21,022	20,445	21,809	20,097	22,898	47,181	55,043	53,670
Transportation*										
Roadway resurfacing (CL miles)	88	91	94	102	90	118	130	83	186	127
Hot Mix Asphalt Overlay (CL miles)	7	9	-	5	-	-	2	N/A	N/A	N/A
Crack Seal Applied (LN miles)	271	250	228	77	168	174	118	N/A	N/A	N/A
Asphalt Patches Applied (Tons)	18,100	14,880	14,995	23,500	26,000	27,000	24,600	N/A	N/A	N/A
Bridge / Bridge Class Culvert Replacement (each)	6	14	26	-	1	30	2	N/A	N/A	N/A
Culvert Replacement and Maintenance (each)	135	177	303	234	220	197	153	N/A	N/A	N/A
Major Roadway Rehabilitation (CL miles)	9	7	10	13	18	16	14	N/A	N/A	N/A
Mowing along roadways (miles) **	5,563	4,772	5,901	9,386	13,350	40,820	42,138	5,707	6,328	7,321
Ditch and culvert cleaning (CL miles)	5	9	7	14	14	-	9	4	8	21
Striping and Delineation Applied (CL miles)	180	154	86	62	32	55	44	N/A	N/A	N/A
Signage Replaced (each)	2,562	2,588	2,071	2,348	2,573	2,560	1,727	N/A	N/A	N/A
Grade and Shape Gravel Roads (CL miles)	158	171	180	101	198	105	105	N/A	N/A	N/A
Community Services										
Participants using sport fields	113,008	144,987	147,680	148,361	66,809	87,966	141,275	130,284	156,858	157,704
Parks Dept. reservations	4,526	4,445	5,492	6,497	4,733	1,174	1,159	4,585	577	713
Riders of the miniature train	26,178	34,957	35,838	32,583	29,713	20,016	18,845	16,742	13,202	14,653

Source:

Various County departments

*Beginning with FY2013, Transportation is reported in greater detail. "CL miles" refer to Center Line Miles

**Mowing is now reported in Total Miles instead of Center Line Miles.

Williamson County, Texas
Capital Assets by Function/Program
Last Ten Fiscal Years
(Unaudited)

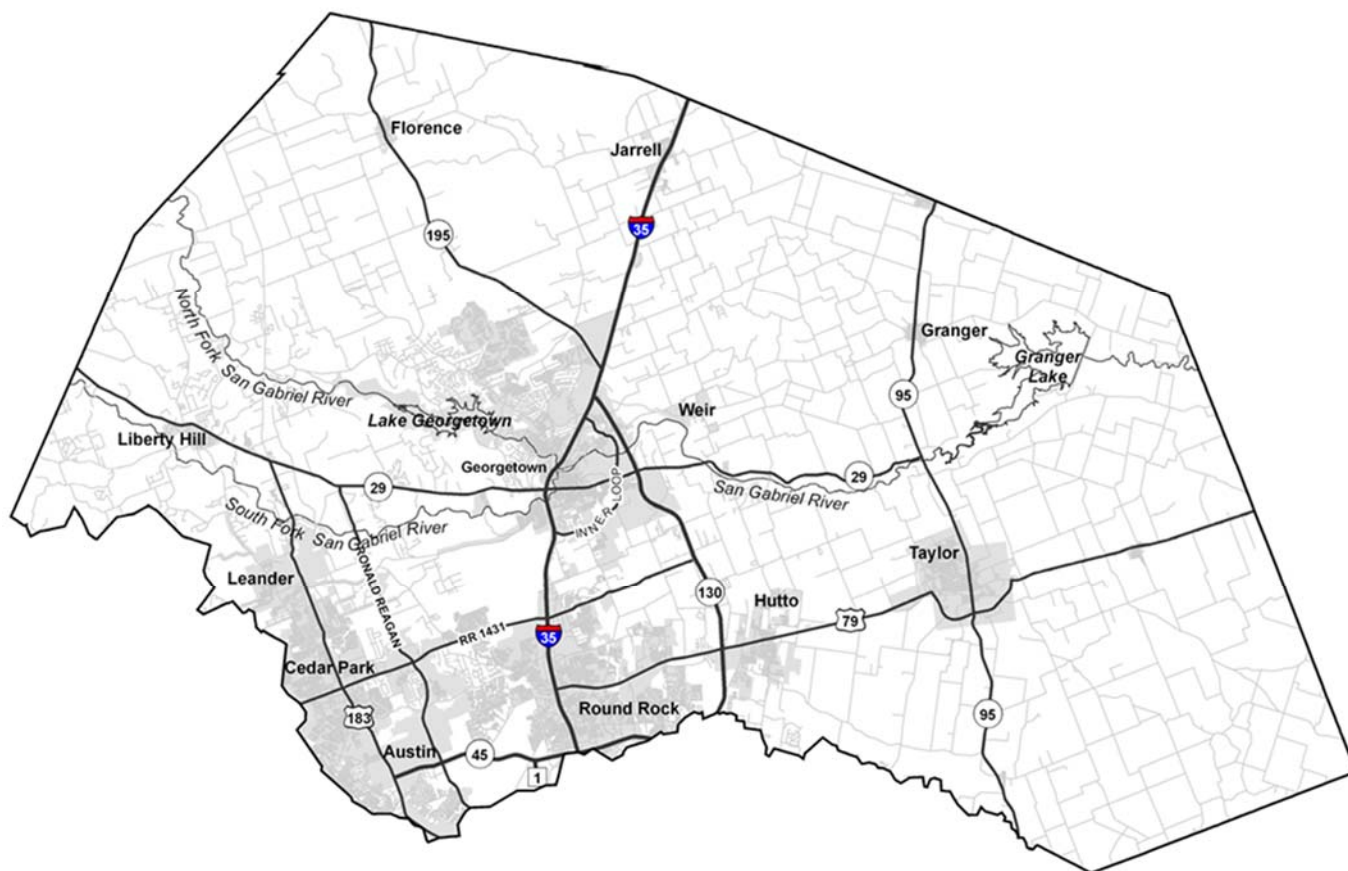
Table 17

Function/Program	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Buildings/Facilities - all functions	74	72	65	65	65	61	59	58	57	49
Vehicles	78	44	53	51	47	43	40	41	35	31
Judicial										
Vehicles	13	12	12	12	11	10	11	11	10	10
Public Safety										
Vehicles	565	490	469	436	461	384	463	472	403	381
Transportation										
Miles of roadway maintained	1498	1493	1485	1474	1,463	1440	1422	1,416	1,418	1,413
Bridges	212	211	212	212	212	212	209	208	206	201
Vehicles	368	272	283	269	346	306	345	345	202	131
Community Services										
Parks acreage										
Developed	364	364	364	364	364	364	364	364	364	364
Total	2,935	3,533	3,524	3,390	3,387	3,296	3,252	3,178	3,022	3,022
Hike & bike trails (miles)	29	29	29	28	20	18	18	15	15	15
Fields										
Cricket	1	1	1	1	1	1	1	1	1	1
Soccer	11	11	11	11	11	11	11	11	11	11
Softball	2	2	2	2	2	2	2	2	2	2
Courts										
Basketball	6	6	6	6	6	6	6	6	6	6
Tennis	8	8	8	8	8	8	8	8	8	8
Splash pads	1	2	2	2	2	2	2	1	1	N/A
Miniature train ride	1	1	1	1	1	1	1	1	1	1
Disc golf holes	18	18	18	18	18	18	18	18	18	18
Picnic pavilions	10	10	10	10	10	10	10	10	10	6
Campsites	77	26	28	28	28	28	28	18	18	18
Vehicles	18	32	33	36	63	66	48	49	16	6

Source:

Various County departments and Texas Department of Transportation

Williamson County, Texas Map



Williamson County

Miscellaneous Information

Organized in 1848

Form of Government: A political subdivision of the State of Texas

Area¹: 1,136 square miles (1,124 sq. miles/land; 12 sq. miles/water)

Population: 566,719 (U.S. Census Bureau December 2019 data)

Quality of Life:

Health Ranking: The County Health Rankings, released in March 2019 by the University of Wisconsin's Population Health Institute and the Robert Wood Johnson Foundation, ranked Williamson County third among 244 Texas Counties in the health factors (how healthy they can be) and health outcomes category (how healthy people are and how long they live). These findings are with regards to key factors that affect health such as smoking, obesity, binge drinking, access to primary care providers, rates of high school graduation, rates of violent crime, air pollution levels, access to healthy foods, unemployment rates and number of children living in poverty. Since the rankings were first introduced in 2010, Williamson County has been ranked among the top five healthiest counties in Texas.

Hospitals: St. David's Hospitals are located in Round Rock and Georgetown, with Emergency Centers in Cedar Park and Leander. Baylor Scott & White Medical Centers are located in Round Rock and Taylor. Seton Medical Center Williamson is located in Round Rock. Cedar Park Regional Medical Center is located in Cedar Park.

Recreation:

Athletics: Round Rock Express (AAA Minor League Baseball team), Texas Stars AHL hockey team, Austin Spurs NBA G-League basketball team, Austin Wild Indoor Football Team, community athletic leagues including softball, tennis, kickball, baseball, basketball, and aquatics; recreational/fitness centers; golf courses; and numerous running and cycling activities, both competitive and recreational, hosted by Williamson County cities.

Parks

& Outdoors: Fishing, camping, water sports and wading on Lake Georgetown and Lake Granger; five county parks and numerous city parks (including 15.27 miles of hiking, biking, and running trails; sport fields, disc golf course, playgrounds, splash park); hunting on lands near Lake Granger; Cedar Rock Railroad miniature train in the Southwest Regional Park.

Higher

Education: Austin Community College has campuses in Cedar Park, Round Rock and Leander. Temple College offers classes in Taylor and Hutto. Southwestern University is located in Georgetown. Round Rock also offers classes from Texas State University and Texas A&M Health Science Center. The East Williamson County Higher Education Center, in Hutto, offers classes from Temple College, Texas State Technical College Waco and Texas A&M University.

Family:

The Williamson Museum in Georgetown offers exhibits, programs and tours of the Williamson County Historic Courthouse and the Williamson Museum on the Chisholm Trail in Round Rock opened summer of 2017 and is particularly focused on the history of the Round Rock area. Other museums include the Palm House Museum, and the Dan Moody Museum in Taylor. Family fun is available on the Hill Country Flyer steam train in Cedar Park and Inner Space Caverns in Georgetown. The Georgetown Palace Theater offers theater productions that are affordable entertainment and educational opportunities for all members of the family.

Williamson County, Texas

Miscellaneous Information – Continued

Community

Events:

Williamson County Sheriff's Posse Rodeo in Jarrell, Taylor Rodeo, The Williamson Museum's Chisholm Trail Days, Georgetown Red Poppy Festival, Round Rock's Frontier Days, Cedar Park's 4th of July Celebration at Milburn Park, Hutto Old Tyme Days, Taylor International Barbecue Cook-off, Brushy Creek MUD's Hairy Man Festival, and other annual community festivals thrive in the County. Music and entertainment events are held at the HEB Center at Cedar Park. In addition, the newly completed Williamson County Expo Center in Taylor hosts a wide variety of family friendly events, including concerts, rodeos, public meetings, livestock shows, shopping markets, dog shows and barrel races.

Economic Resources²:

Business:

Information technology and computer systems, agricultural and agribusiness, advanced manufacturing and assembly, construction, real estate, government and educational sectors are significant economic contributors. Williamson County is a member of the Austin MSA, one of the fastest growing areas in the country. The booming population paired with abundant available resources allows a range of business endeavors to flourish.

Minerals:

Building stone, sand, gravel and oil.

Agriculture³:

The area consists primarily of rolling prairie. However, mixed hardwood timber and brush is prevalent in many areas. The major field crops in the area are corn, cotton, and grain sorghum.

The 2018 Williamson County annual agriculture increment report shows the county had 97,210 acres of feed corn for a total crop value of \$21,271,100; 6,713 acres of grain sorghum for a total crop value of \$2,839,500; 19,364 acres of cotton for a total crop value of \$5,084,800; 8,100 acres of wheat for grain for a total crop value of \$1,806,000; 284 acres of oats for grain for a total crop value of \$58,700; 305 acres of pecans for a total crop value of \$300,000; nursery and horticulture production revenues totaled \$7,560,000 and the county had approximately 190,000 acres of native grasslands.

Livestock revenues included: 2,000 hens with \$10,000 of total production revenue; 26,000 stockers for a total production revenue of \$13,000,000; 51,000 beef cows and calves for a total production revenue of \$56,750,300; 2,815 goats for a total revenue of \$98,425; and 700 honey bee hives producing 50,000 pounds of honey for a total revenue of \$45,000.

There are an estimated 35,000 to 45,000 acres in hunting and recreation leases totaling \$2,300,000 1,787,500 in revenue.

Sources:

¹ U. S. Census Bureau

² Economic Development and Parks and Recreation Departments for the Cities of Georgetown, Round Rock, Cedar Park, Leander, Taylor and Hutto.

³ Texas A&M AgriLife Extension Service

Williamson County

Miscellaneous Information – Continued

Students Enrolled in Colleges and Universities Located Near or Within the County:

<u>University</u>	<u>Fall 2019 Enrollment</u>
Austin Community College	41,056
Concordia University Texas	2,456
Huston-Tillotson University	1,114
St. Edward's University	3,976
Southwestern University	1,511
Temple College	5,087
Texas A&M Health Science Center	2,901
Texas State University (Round Rock)	1,878
University of Texas	51,090

Health Care Facilities Located Near or Within the County ^b:

Hospitals:

Cedar Park Regional Medical Center	Baylor Scott & White Hospital, Taylor
Baylor Scott & White University Medical Campus	Georgetown Behavioral Health Institute
Reliant Rehabilitation Hospital Central Texas	Rock Springs, Georgetown
St. David's Georgetown Hospital	Ascension Seton Medical Center Williamson
St. David's Round Rock Medical Center	Round Rock
	Rehabilitation Hospital of Round Rock

Clinic Facilities:

Austin Diagnostic Clinic – Cedar Park, Round Rock
Austin Regional Clinic – Cedar Park, Hutto, Round Rock
Bluebonnet Trails Community Services - Cedar Park, Georgetown, Hutto, Taylor
Brushy Creek Family Medical Associates
Cedar Park Family Practice
Central Texas Diagnostic Clinic
Dell Children's Circle of Care Pediatrics
Round Rock Health Clinic
 Lake Aire Medical Center, Georgetown
 Texas A&M HSC Whitestone, Cedar Park
 Pediatrics at Hutto
Express Urgent Care, Round Rock
EasyCare Round Rock, Austin Diagnostic Clinic
Family Medical Center of Cedar Park
Family Medical Center of Georgetown
Family Medicine Associates of Round Rock
Family Medicine Clinic of Georgetown
FasMed Urgent Care – Georgetown, Taylor
Georgetown Medical Clinic
Health Center at Scott and White Hospital, Taylor
Hill Country Family Health Specialists
Leander Healthcare Center

Williamson County, Texas

Miscellaneous Information – Continued

Lone Star Circle of Care Federally Qualified Health Ctr

Dell Children's-Circle of Care Adolescent Health at Texas A&M HSC, Round Rock

A.W. Grimes Medical Offices, Round Rock

Family Medicine at Lake Aire Medical Center, Georgetown

Senior Health Care Lake Aire Medical Center, Georgetown

Seton-Circle of Care Family Medicine at Texas A&M HSC, Round Rock

Seton-Circle of Care Behavioral Health at Texas A&M HSC, Round Rock

Seton-Circle of Care Women's Services at Texas A&M HSC, Round Rock

LSCC OB/GYN, Round Rock

Psychiatry & Behavioral Health at Lake Aire Medical Center, Georgetown

Psychiatry & Behavioral Health at Round Rock Health Clinic, Round Rock

Minute Clinic – Cedar Park, Georgetown, Round Rock

NextCare Urgent Care-Austin North, Georgetown, Round Rock

Northwest Diagnostic Clinic, Cedar Park

Physician Associates of Georgetown

Physician's Center, P.A., Georgetown

Pro-Med Minor Emergency Center, N. Hwy 183

Rapid Care Clinic, Leander

Redi Clinic – Cedar Park, Round Rock

Rock Springs – Changes, Round Rock

Baylor Scott & White Clinic – Cedar Park, Cedar Park West, Georgetown, Hutto, Johns (Taylor),

University (Round Rock), Round Rock West

Seton Cedar Park

St. David's Urgent Care, Round Rock, Georgetown, Hutto, Cedar Park

St. David's Emergency Center, Cedar Park

Texas MedClinic, Round Rock

Town Center Family Medicine of Cedar Park

T&K Physician Associates, Georgetown

Town Center Family Medicine of Cedar Park

Urgent and Family Care, Parmer Lane

Public Health Centers:

Williamson County and Cities Health District – Cedar Park, Georgetown, Round Rock, Taylor

Volunteer Clinic Facilities:

Samaritan Health Ministries

Sacred Heart Community Clinic, Round Rock

Pflugerville Community Health Center North (Low Cost Clinic)

Note: This is not an exhaustive list. Not included are individual practitioners, specialty care practices, and pediatric practices. New facilities are opening on an ongoing basis.

Source: a – Respective college or university
b – Williamson County and Cities Health District

Williamson County

Government Office Information

The government of Williamson County, Texas is subdivided into several different offices, each with its own legally constituted duties as prescribed by the constitution and/or legislative act. The head of some offices are elected officials while others are appointed by the Commissioners Court or the District Judges of Williamson County as provided by law.

Constitutional Offices

Williamson County is a political body. The general governing body of the County is the Commissioners Court, which has none of the functions of a traditional court, but has powers and duties clearly set forth and defined in the constitution and statutes. The Commissioners Court is comprised of four commissioners, each of whom is elected by the qualified voters of one of four precincts in the County, and a County Judge, who is elected countywide as presiding officer. Commissioners Court, as a political subdivision of the state, was created to carry out policy common to the state. Therefore, it was not mainly created to advance the interest of the locality in which it is located. The election of the various County officials ensures, in most instances, the application of state laws and regulations, in light of local needs and statutes, and to establish a courthouse and jail, appoint numerous officials, fill vacancies in certain County offices, let contracts in the name of the County, build roads and bridges, administer the County's public welfare services, perform numerous duties in regard to elections, set the County tax rate, issue bonds, and adopt the County budget.

District Courts

There are five District Courts in Williamson County, each of which is a court of general jurisdiction and may try both civil and criminal cases. The judge of each of the respective courts is elected countywide. The District Courts have original jurisdiction in all criminal cases of the grade of felony, and all suits on behalf of the state to recover penalties, forfeitures and escheat. The District Courts preside over all cases of divorce, misdemeanors involving official misconduct, suits to recover damages, slander or defamation of character, suits for title of land and for enforcement of liens thereon, suits for the right of property levied upon by virtue of any writ of execution, sequestration, or attachment when the property levied on is valued at an amount of \$500 (exclusive of interest) and all suits concerning contested elections.

These courts and the judges thereof have power to issue writs of habeas corpus, mandamus, injunction, certiorari and all writs necessary to enforce their jurisdictions. The District Courts also have appellate jurisdiction and general supervisory control over the County Commissioners Court. They have general original jurisdiction over all causes of action which a remedy or jurisdiction is not provided by law or the Constitution. The District Court, concurrently with County Court, has the general jurisdiction of a probate court and may do all things associated with the duties of a probate court enumerated under County Court. In addition, the District Courts share concurrent jurisdiction with the County Courts at Law when the matter in controversy exceeds \$500 but is less than \$10,000. Along with these constitutional and statutory responsibilities, the District Judges have the statutory responsibility of appointing the County Auditor and Court Reporters for each of the respective District Courts. The District Judges, along with the County Court at Law Judges, appoint the Community Supervision and Corrections Department Director. The District Judges, along with the County Judge serve on the County Juvenile Board which oversees the operations of the Juvenile Probation Department and appoints the Chief Juvenile Probation Officer.

Williamson County, Texas

Government Office Information – Continued

Constables

In general, the duties of the Constable are to perform a service or act, execute and return, as provided by law, all civil and criminal processes, writs, citations, subpoenas, summons, warrants, and precepts, directed and delivered by a lawful official, anywhere in the constable's County, or in a County contiguous to the constable's County, and in other locations as provided by law. The Constable may seize and sell real estate and personal property upon order of the court, take eviction action and attend justice court proceedings. The Constable may enforce all state laws and arrest offenders with or without warrant for felonies or misdemeanor offenses committed against the peace and dignity of the state.

County Attorney

The countywide electorate elects the County Attorney. Duties include representation of the State of Texas in all criminal proceedings under investigation or pending before the County Courts at Law and Justice Courts of the County, examination and prosecution of all cases pending before the Juvenile Courts, and representation of the State in all cases appealed to or from any of these courts. The County Attorney also processes felony and misdemeanor hot checks, obtains protective orders for victims of domestic violence, represents the Department of Protective and Regulatory Services in cases involving abuse or neglect of children or helpless adults, and obtains commitment orders for mental illness and substance abuse. The County Attorney Attends Commissioners Court as the civil lawyer for the County and provides a full range of legal services in that capacity. Also provided by the County Attorney is legal advice to all County officials and employees. Where applicable, the County Attorney oversees the representation of officials and employees who are involved in litigation.

County Clerk

The countywide electorate elects the County Clerk and the duties and fees collected by the office are prescribed by the legislature. The County Clerk is the clerk of the County and of Commissioners Court and is the official recorder of County business. By legislation in Williamson County, the County Clerk functions as the clerk of the court for each of the County Courts at Law. In addition, the County Clerk acts as recorder of deeds and other instruments, records and issues death and birth certificates, issues marriage licenses, registers cattle brands, records and retains all plats, and maintains records of mental health commitments. The County Clerk serves as clerk of the Probate and Civil Court and keeps all records, books, paper, and proceedings of the probate court as well as the County Courts at Law criminal dockets. Additional responsibilities include keeping all records properly indexed, arranged and preserved.

District Attorney

The legislature may create the Office of the District Attorney in any judicial district in the state and prescribe the duties of the office. Such an office in Williamson County has been created and the District Attorney is a constitutional officer. The countywide electorate elects the District Attorney. The duties of the office in general are to represent the State of Texas on all criminal matters before the District Courts of Williamson County. These matters include grand jury proceedings along with bond and asset forfeitures. The District Attorney also handles all appeals from any such matters that are taken to the Court of Appeals, Texas Court of Criminal Appeals, the Texas Supreme Court and the United States Supreme Court.

Williamson County, Texas

Government Office Information – Continued

District Clerk

The countywide electorate elects the District Clerk. In general, the functions of this office are to serve in an administrative capacity for the District Courts (state courts), to perform judicial or quasi-judicial duties in connection therewith, to act as custodian of the court records, to receive money in the clerk's official capacity, and to perform general assessed duties as are enjoined by statute or imposed by the lawful authority of the court. The District Clerk of Williamson County also maintains the files for all criminal, civil, family, and tax cases handled by these courts.

Justice of the Peace Courts

There are four Justice of the Peace Courts in Williamson County. Each Justice of the Peace is elected by the voters living within their respective precinct. Justices of the Peace have jurisdiction in all Class C misdemeanor criminal matters where such fines are established by statute. Also, the Justices of the Peace have jurisdiction in civil matters either in Small Claims Court or Justice Court where the amount in controversy is \$10,000 or less (exclusive of interest) of which exclusive original jurisdiction is not given to the County or District Courts. Appeals to the County Court shall be allowed in all cases decided in Justice Court, however, in civil cases, only when the judgment is for more than \$20 (exclusive of costs). The Small Claims Court exercises concurrent jurisdiction with the Justice Courts in all actions for recovery of money by any person, association of persons, corporations or by any attorney for such parties or other legal entity where the amount involved, exclusive of cost, does not exceed the sum of \$10,000. Small Claims courts may only recover money. All decisions of Small Claims Court and Justice Courts, provided that the amount in controversy, exclusive of costs, exceeds the sum of \$20 may, upon rendition of final judgment by the Judge of the Court, be appealed to the County Court or County Courts at Law. Other duties of the Justices of the Peace in Williamson County include death inquests, mental probable cause hearings, criminal prisoner admonishments, peace bond hearings, school truancy cases, juvenile magistrate statements, animal cruelty hearings, and other administrative duties per code.

Sheriff

The qualified voters of the County elect the Sheriff to office. The duties of the Sheriff are prescribed by the legislature. The Sheriff may employ guards for the safekeeping of prisoners in the jail and, subject to regulations of Commissioners Court, has charge and control of the courthouse. In addition, the Sheriff shall execute all processes and precepts directed by legal authority and make return thereof to the proper court. The Sheriff is the Chief Law Enforcement Officer for the County and custodian of the County jail. In addition to apprehending criminals and serving writs and other legal papers for the Civil, County, and District Courts, the Sheriff is also charged with keeping order in the courtrooms. The Sheriff also administers proactive programs aimed at crime prevention and substance abuse control such as the Drug Abuse Resistance Education (DARE) program.

Tax Assessor-Collector

The Tax Assessor-Collector is elected by the countywide electorate and performs all the duties with respect to assessing property for the purpose of taxation and collection of taxes as may be prescribed by the legislature. The duties of the office consist of assessing and collecting County property taxes. The officer may serve in a similar capacity for any incorporated city, town, village, school districts--independent or otherwise, drainage district, and water control in the County. The Tax Assessor-Collector of Williamson County, in addition to assessing and collecting for taxable real and personal property within the County, collects the taxes for many independent cities and districts. Other duties include collecting state and county license fees, occupation fees, and state automobile transaction taxes.

Williamson County, Texas

Government Office Information – Continued

County Treasurer

The countywide electorate elects the County Treasurer. The duties of the County Treasurer are to receive County funds and disburse them, subject to the County Auditor's countersignature. The function of this office is an essential part of internal control in financial matters in that all monies due to the County must be placed in the Treasurer's custody. Monies are forwarded to the County Treasury and can be withdrawn upon the signature of the County Treasurer and countersignature of the County Auditor. Additional responsibilities of the County Treasurer include signatory authority for all payroll related payments with the countersignature of the County Auditor. Also, the County Treasurer is responsible for the reconciliation of all bank accounts upon which the Treasurer acts as signatory. The County Treasurer prepares and submits all required reports and payments to the State of Texas and serves as Secretary to the Bail Bond Board. In addition, the County Treasurer serves as the Certified Investment Officer for the County relative to all requirements of the Public Funds Investment Act.

Offices Created by Legislative Law

County Court at Law

There are four County Courts-at-Law in Williamson County, each created by the legislature. The countywide electorate elects each of the County Court at Law judges. These courts have jurisdiction in all misdemeanor cases, probate, and mental illness and chemical dependency matters. The County Courts-at-Law have concurrent jurisdiction with the District Courts in family law cases, including divorces, child custody cases and in civil matters where the amount in controversy does not exceed \$100,000 (exclusive of punitive or exemplary damages, costs, and interest). The County Courts-at-Law have appellate jurisdiction in all appeals in criminal and civil cases from Justice Courts and Municipal Courts. Along with these duties, the County Court at Law Judges and the District Judges appoint the Community Supervision and Corrections Department Director.

County Auditor

The County Auditor is appointed by the District Judges and serves as the Chief Accounting Officer of the County. The County Auditor has general oversight of all County records and is responsible per statute, for projecting revenue during the budget process. The County Auditor must sign all checks written for the County. It is the responsibility of the County Auditor's office to audit each fee collecting office at least once each quarter. Financial reporting is also performed by the County Auditor's office. The County Auditor is responsible for the creation of the Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR) that are submitted each year to the Government Finance Officers Association for review. In addition, the County Auditor oversees the payroll and accounts payable function for the entire County. Other responsibilities include accounting for fixed assets and administering and reporting all grant funds received from the state and federal government and other entities. The County Auditor also serves as the fiscal officer for the Community Services and Corrections Department and Chief Fiscal Officer for Juvenile Services.

Budget Officer

In a county with a population of more than 125,000 the Commissioners Court may appoint a Budget Officer. The Budget Officer is responsible for preparing a county budget for the fiscal year. In preparing or monitoring the budget, the Budget Officer may require the County Auditor or any other district, county, or precinct officer of the county to provide any information necessary for the Budget Officer to properly prepare or monitor the budget. The county budget is approved by Commissioners Court.

Williamson County, Texas

Government Office Information – Continued

Regional Animal Shelter Director

The mission of the Regional Shelter Director is to ensure humane care is provided to all animals in the shelter, to assist the participating entities in enforcing state law and local ordinances, and to otherwise serve the citizens in a cost-effective manner. The Regional Shelter Director takes responsibility for animal shelter operations and staff by developing and enforcing policies and procedures that are compliant with local, state and federal law. Priorities include development and maintenance of budgetary and financial goals, communication and relationships with regulatory agencies, Commissioners Court, Shelter Board and officials from all city/county entities. The director also monitors and reports trends which may be used to facilitate planning of programs consistent with the success of overall shelter goals. The Shelter Director is hired by County officials utilizing input from the Regional Animal Shelter's Board of Directors.

Chief Juvenile Probation Officer

The County Juvenile Board, comprised of five District Judges and the County Judge, appoints the Chief Juvenile Probation Officer. The general duties of this office are to properly investigate, process, and handle all cases referred to them by the courts, law enforcement agencies, parents, and other agencies. The Juvenile Probation Department compiles and prepares a detailed social history on all referred offenders and recommends corrective action to the Juvenile Court. The department provides professional casework services and supervision to delinquent children who are placed on probation by the Juvenile Court. Juvenile detention and intensive residential care are also provided by and through the Juvenile Services Department. Each of these units provides care 365 days a year. Several specialized programs are operated through Juvenile Services to include Community Services and Restitution, Gang Intervention, and Juvenile Drug and Delinquency Prevention. One specialized sex offender caseload officer is also provided through Juvenile Services.

County Emergency Services Senior Director

The County Judge, with the advice and consent of Commissioners Court, appoints the Senior Director of Emergency Services of Williamson County. It is the Senior Director's duty to control and direct the areas of Emergency Management, Emergency Communications, Fire Marshal-Special Operations, MOT (Mobile Outreach Team), Wireless Communications, and EMS (Emergency Medical Services). It is the responsibility of the senior director to serve as liaison between municipal districts, county, regional, state and federal emergency management functions as well as other emergency management organizations. Emergency Management will respond to local disasters by coordinating recovery activities with local, regional and state entities. The area of Fire Marshal – Special Operations is responsible for responding to hazardous material spills, swift-water rescue, and technical rescue within the county and the region. The Fire Marshal's Office enforces the fire code and conducts fire investigations. MOT responds to mental health crisis calls in the county in coordination with the various law enforcement agencies within the county. Emergency Communications handles all 911 communications between the general public and County, City and Special District Agencies tasked with rapid response. Wireless Communications manages the radio system between the various Public Safety Agencies within the County. EMS responds to all emergency medical calls and handles transport of patients within the county except within the City of Georgetown.

Williamson County, Texas

Government Office Information – Continued

County Extension Service Agent

The Williamson County Office of the Texas Agricultural Extension Service is a unique partnership between the County Commissioners Court and the Texas A & M University System. County Extension Agents provide outreach education to the citizens of Williamson County in the areas of Agriculture, Family and Consumer Sciences, 4-H, Youth Development, and Horticulture. Agents utilize research-based information to conduct workshops, clinics, tours, meetings and programs, as well as preparing news releases and web-based education. The Extension Service values and promotes citizen and community involvement, research-based education, lifelong learning, and volunteerism.

CSCD Director

The Community Supervision and Corrections Department (also known as Adult Probation Department) Director is appointed by the District and County Court at Law Judges with criminal jurisdiction. The department is responsible for supervising adult misdemeanor offenders placed on community supervision (adult probation), offenders placed under pre-trial supervision, and offenders placed in the department's 90-bed intensive inpatient substance abuse program referred to as the Central Texas Treatment Center. The department's mission is to protect the community and rehabilitate offenders. The department operates several rehabilitation programs for the supervision of offenders and specialized caseloads for sex offenders, special needs offenders, offenders required to be monitored on electronic monitoring or surveillance, and offenders required to have ignition interlock devices that monitor alcohol use in their vehicles. The department receives most of its funding from state funds and offender fees. The Texas Department of Criminal Justice-Community Justice Assistance Division provides grant and operational funds, and oversight to the department.

Elections Administrator

The Elections Administrator is the County Elections Official and is appointed by the Williamson County Elections Commission. The duties of the Elections Administrator include all voter registration activities for over 346,484 registered voters in 94 precincts and the conduct of election activities for more than 44 county, city and school governments, as well as 67 municipal and special utility districts. Duties also include the preparation and maintenance of appropriate political jurisdiction maps. The Elections Administrator prepares elections contracts and conducts elections for federal and state elections, and for local elections when requested. Duties include the selection and coordination of poll sites, selection and training of poll workers, and preparation of ballot materials. The Elections Administrator serves as the repository for local officials' campaign and expenditure reports. The Elections Administrator provides information to the public regarding voter registration and elections and serves as a liaison to the Secretary of State regarding elections issues.

Facilities Senior Director

The County Judge appoints the Facilities Senior Director with the advice and consent of the Commissioners Court. The Facilities Senior Director oversees all County facilities construction activities and ensures the quality and completion of maintenance and repair for all County-owned buildings and grounds. Maintenance includes all major and minor repairs to County facilities, supervision and execution of all janitorial and grounds maintenance contracts, and review/approval of payments to suppliers, contractors, and utilities.

Williamson County, Texas

Government Office Information – Continued

Human Resource Senior Director

The Human Resource (HR) Senior Director for Williamson County is appointed by the County Judge with the advice and consent of the Commissioners Court. The Senior Director must ensure the County follows state and federal hiring laws, that applicants meet the qualifications of a particular job opening and that the public is notified when a job opening becomes available within the County. The HR Senior Director is responsible for the management of the Self-Funded Benefits Plan and various other medical and dental benefit plans offered by the County as well as life and disability insurance, workers' compensation insurance, the wellness program and the employee assistance program. The HR Senior Director also monitors the claims disbursement made under the Self-Funded Benefits Plan and must ensure the various benefits plans are administered in compliance with federal laws and regulation. The HR Senior Director must ensure the County complies with the Drug-Free Workplace Policy, the Family and Medical Leave Act (FMLA) and the Americans with Disabilities Act (ADA). The Senior Director ensures compliance with Williamson County compensation policies and directs the biannual salary study process.

Infrastructure Services Senior Director

The County Judge, with the advice and consent of the Commissioners Court, appoints the Senior Director of Infrastructure Services of Williamson County. It is the Senior Director's duty to control and direct the areas of Fleet Services, the County Engineer's Office and the Road and Bridge Division. It is the responsibility of the senior director to serve as a liaison with local, state, county, and federal organizations. Fleet Services personnel maintain Williamson County's fleet of vehicles and equipment; make recommendations, during the budget process, for equipment replacement needs of county departments and assist in defining what types of equipment should be purchased. The Road and Bridge Division of Williamson County has the responsibility for the maintenance and repair of all County roads, bridges, drainage structures and ditches pertaining to the road system in Williamson County. The County Engineer's Office is responsible for planning, design and inspection of roadway and drainage facilities required to provide for the safe, economical and productive operation of the County's transportation system. The County Engineer's Office is additionally responsible for land development coordination activities such as plat review for the unincorporated areas within the County.

Parks Department Senior Director

The County Judge appoints the Parks Department Senior Director with the advice and consent of the Commissioners Court. The Parks Department Senior Director is responsible for the development, operation, and maintenance of County parks, trails and preserves. The Parks Department Senior Director also provides for safe and secure facilities and coordinates park related development and activities with cities in the County.

Purchasing Agent

The Purchasing Agent is appointed by the Commissioners Court. The Purchasing Agent is responsible for carrying out the purchasing function as prescribed by law and for administering the procedures prescribed by law for notice and public bidding for county purchases and contracts. The County Purchasing Agent purchases all supplies, materials and equipment required or used by the county and contracts for all repairs to purchased equipment, as needed. The Purchasing Agent has the responsibility of providing an accounting for all property on hand annually to the County Auditor and the Commissioners Court.

Williamson County, Texas

Government Office Information – Continued

Technology Services Senior Director

The County Judge, with the advice and consent of the Commissioners Court, appoints the Technology Services Senior Director of Williamson County. It is the Technology Services Senior Director's duty to oversee the functions of Technology Services (TS), Geographic Information Systems (GIS), 911 Addressing and Records Management (RM) for the County. TS includes installing new systems, protecting computer-stored records, maintaining control of daily Data Lifecycle functions, troubleshooting within County offices as computer-related issues arise as well as supporting County-wide telecommunications. GIS includes management of the central GIS database and interfaces as well as providing GIS, GPS, and related services to County departments and the public. 911 Addressing includes maintaining the 911 telephone database for the entire County and providing addressing services for the unincorporated areas and small cities. RM functions include warehousing and protecting records from the various County departments, monitoring and coordinating destruction schedules, and warehousing and coordinating the disposal of assets as the assets exceed their useful life. In addition, the Technology Services Senior Director oversees County mail courier functions.

Veterans Services Officer

In a county with a population of 200,000 or more the Commissioners Court shall maintain a Veterans County Service office. The Commissioners Court appoints the County Veterans Services Officer and the number of Assistant County Veterans Services Officers that it considers necessary. Veterans Services staff assists veterans and their families with information on programs and services that are available for individuals that have served in the armed forces. They also help them file for and receive their entitled benefits from the Department of Veterans Affairs. Programs and services available include educational benefits, vocational benefits, disability retirement, obtaining lost military records and more.

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Federal and State Award Programs

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**Independent Auditor's 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***

To the Honorable County Judge
and County Commissioners
Williamson County, Texas

We have audited, in accordance with the auditing standards generally accepting 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, and the aggregate remaining fund information of Williamson County, Texas (the County), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 19, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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*.

The Honorable County Judge
and County Commissioners
Williamson County, Texas

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.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
March 19, 2020

**Independent Auditor's Report on Compliance for Each Major
Program and Report on Internal Control over Compliance
in Accordance with the Uniform Guidance and State of Texas
Uniform Grant Management Standards**

To the Honorable County Judge
and County Commissioners
Williamson County, Texas

Report on Compliance for Each Major Federal and State Program

We have audited the compliance of Williamson County, Texas (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* and the State of Texas Uniform Grant Management Standards (UGMS) that could have a direct and material effect on its major federal and state programs for the year ended September 30, 2019. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above.

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

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

Opinion on Each Major Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2019.

The Honorable County Judge
and County Commissioners
Williamson County, Texas

Report on Internal Control over Compliance

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

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

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

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
March 19, 2020

Williamson County, Texas

Schedule of Findings and Questioned Costs For the Fiscal Year Ended September 30, 2019

Section 1. Summary of Auditor's Results

Financial Statements

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

Significant deficiencies identified that are not
considered to be material weakness(es)? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal and State Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiencies identified that are not
considered to be material weakness(es)? _____ Yes X None reported

An unmodified opinion was issued on compliance for
major programs.

Any audit findings disclosed that are required to be reported
in accordance with the Uniform Guidance, or
State of Texas Uniform Grant Management Standards? _____ Yes X No

Identification of major federal programs:

20.205 Highway Planning & Construction Program

Identification of major state programs:

Texas Indigent Defense Program

Dollar threshold use to distinguish between type
A and type B programs?

\$750,000 - Federal

\$300,000 - State

Auditee qualified as low-risk auditee?

 X Yes _____ No

Williamson County, Texas

Schedule of Findings and Questioned Costs – Continued
For the Fiscal Year Ended September 30, 2019

Section 2. Financial Statement Findings

None

Section 3. Federal and State Award Findings and Questioned Costs

None

Section 4. Schedule of Prior Audit Findings and Questioned Costs

None

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Williamson County, Texas
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended September 30, 2019

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Grant or Identifying Number	Pass- Through to	Expenditures	
			Non-State Entities	Direct	Total
FEDERAL AWARDS					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed Through Texas Department of Family and Protective Services					
Title IV-E Contract (Legal)	93.658	23939896	\$ -	\$ 19,481	\$ 19,481
HHSC	93.788	N/A	-	2,717	2,717
Total Passed Through Texas Department of Family and Protective Services			-	22,198	22,198
Passed Through City of Round Rock					
City of Round Rock	93.788	N/A	-	281,647	281,647
Total Passed Through Texas Department of Family and Protective Services			-	281,647	281,647
Total U.S. Department of Health and Human Services			\$ -	\$ 303,845	\$ 303,845
U.S. DEPARTMENT OF AGRICULTURE					
Passed Through Texas Department of Agriculture					
FY '19 National School Lunch Program	10.555	75M1002/TX-246-2008	\$ -	\$ 27,833	\$ 27,833
Total Passed Through Department of Agriculture			-	27,833	27,833
Total U.S. Department of Agriculture			\$ -	\$ 27,833	\$ 27,833
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through Texas Office of the Governor - Division of Emergency Management					
2018 Homeland Security - Hazmat Monitor & Maintenance	97.067	EMW-2018-SS-00005-2957203	\$ -	\$ 56,728	\$ 56,728
2018 Homeland Security - Area Hazmat	97.067	EMW-2018-SS-00005-3248001	-	71,039	71,039
Total Passed Through Texas Office of the Governor - Division of Emergency Management			-	127,767	127,767
Passed Through Texas Department of Public Safety - Division of Emergency Management					
City of Austin - Pass Through TDEM Reimbursement	97.042	PW90601-4416	-	43,551	43,551
Emergency Management Performance Grant	97.042	19TX-EMPG-1418	-	77,698	77,698
Total Passed Through Texas Department of Public Safety - Division of Emergency Management			-	121,249	121,249
Total U.S. Department of Homeland Security			\$ -	\$ 249,016	\$ 249,016
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs					
Community Development Block Grant	14.218	BC-14-UC-48-0502	\$ 60,140	\$ -	\$ 60,140
Community Development Block Grant	14.218	BC-15-UC-48-0502	67,881	-	67,881
Community Development Block Grant	14.218	BC-16-UC-48-0502	20,000	-	20,000
Community Development Block Grant	14.218	BC-17-UC-48-0502	469,632	-	469,632
Community Development Block Grant	14.218	BC-18-US-48-0502	107,438	-	107,438
Total Direct Programs			725,091	-	725,091
Total U.S. Department of Housing and Urban Development			\$ 725,091	\$ -	\$ 725,091
U.S. DEPARTMENT OF JUSTICE					
Direct Programs					
Equitable Sharing Program	16.922	TX2460000 410411	\$ -	\$ 70,840	\$ 70,840
Total Direct Programs			-	70,840	70,840
Passed Through Office of the Governor - Criminal Justice Division					
2019 Youth Mentoring	16.540	2018-JF-FX-0009	-	35,712	35,712
2019 Vocational Training	16.540	2019-JF-FX-0009	-	36,000	36,000
Total Passed through Office of the Governor - Criminal Justice Division			-	71,712	71,712
Passed Through Office of Justice Programs					
State Alien Assistance Program	16.606	2019-AP-BX-0197	-	108,781	108,781
JAG Grants	16.738	2018-DJ-BX-0633	-	8,104	8,104
Total Passed through Office of Justice Programs			-	116,885	116,885
Total U.S. Department of Justice			\$ -	\$ 259,437	\$ 259,437

The Notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this statement.

Williamson County, Texas

Schedule of Expenditures of Federal and State Awards – Continued For the Fiscal Year Ended September 30, 2019

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Grant or Identifying Number	Pass- Through to Non-State Entities	Expenditures	
				Direct	Total
FEDERAL AWARDS					
U.S. DEPARTMENT OF TRANSPORTATION					
Passed Through Texas Department of Transportation - Pass Through Toll Financing FM 1660 CR 134 to CR 101 - Highway Planning & Construction Cluster	20.205	PT2005-001-01-PTT1566-01-009	\$ -	\$ 8,895	\$ 8,895
Total Passed Through Texas Department of Transportation - Pass Through Toll Financing - Highway Planning & Construction Cluster			-	8,895	8,895
Passed Through Texas Department of Transportation					
IH 35 from RM 1431 to SH45 Operational Study - Highway Planning & Construction Cluster	20.205	0015-09-167	-	2,690	2,690
Brushy Creek Regional Trail Phase V - Highway Planning & Construction Cluster	20.205	0914-05-191	-	154,385	154,385
SH 29 CR 200 Intersection Improvements - Highway Planning & Construction Cluster	20.205	0151-03-041	-	500,000	500,000
Total Highway Planning & Construction Cluster				665,970	665,970
STEP - Click it or Ticket Mobilization	20.616	2019-WilliamsonCo-CIOT-00036	-	4,031	4,031
Total Passed Through Texas Department of Transportation			-	661,106	661,106
Total U.S. Department of Transportation			\$ -	\$ 670,001	\$ 670,001
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 725,091	\$ 1,510,132	\$ 2,235,223
OFFICE OF THE ATTORNEY GENERAL					
Direct Programs					
2018 Texas Vine Program		1772235	\$ -	\$ 28,547	\$ 28,547
Total Direct Programs			-	28,547	28,547
Total Office of the Attorney General			\$ -	\$ 28,547	\$ 28,547
OFFICE OF THE GOVERNOR					
Passed Through Criminal Justice Division					
2019 Williamson County Veterans		2019-DC-ST-0012	\$ -	\$ 87,163	\$ 87,163
2020 Williamson County Veterans		2020-SF-ST-0015	-	5,050	5,050
Total Passed Through Criminal Justice Division			-	92,213	92,213
Total Office of the Governor			\$ -	\$ 92,213	\$ 92,213
TEXAS PARKS AND WILDLIFE DEPARTMENT					
Direct Programs					
2019 Go Program		52-0000753	\$ -	\$ 15,341	\$ 15,341
River Ranch Park		51-000071	-	5,691	5,691
Total Direct Programs			-	21,032	21,032
Total Texas Parks and Wildlife Department			\$ -	\$ 21,032	\$ 21,032
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY					
Direct Programs					
LIP Emissions		582-14-40118	\$ -	\$ 51,131	\$ 51,131
Total Direct Programs			-	51,131	51,131
Passed Through Texas Commission on Environmental Quality					
2017 & 2018 & 2019 AirCheck		582-12-20269	194,982	-	194,982
Total Passed Through Texas Commission on Environmental Quality			194,982	-	194,982

The Notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this statement.

Williamson County, Texas

Schedule of Expenditures of Federal and State Awards – Continued For the Fiscal Year Ended September 30, 2019

State Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Grant or Identifying Number	Pass- Through to Non-State Entities	Expenditures	
				Direct	Total
STATE AWARDS					
TEXAS INDIGENT DEFENSE COMMISSION					
Direct Programs					
Texas Indigent Defense Program		212-19-246	\$ -	\$ 399,134	\$ 399,134
Total Direct Programs			-	399,134	399,134
Total Texas Indigent Defense Commission			\$ -	\$ 399,134	\$ 399,134
TEXAS VETERANS COMMISSION					
Direct Programs					
2018 & 2019 Veterans Treatment Court		N/A	\$ -	\$ 22,866	\$ 22,866
Total Direct Programs			-	22,866	22,866
Total Veterans Commission			\$ -	\$ 22,866	\$ 22,866
TEXAS DEPARTMENT OF STATE HEALTH SERVICES					
Passed Through Bluebonnet MHMR					
2019 El Paso Deployment		N/A	\$ -	\$ 36,130	\$ 36,130
Total Passed Through Bluebonnet MGMR			-	36,130	36,130
Total Texas Department of State Health Services			\$ -	\$ 36,130	\$ 36,130
TOTAL EXPENDITURES OF STATE AWARDS			\$ 194,982	\$ 651,053	\$ 846,035
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 920,073	\$ 2,161,185	\$ 3,081,258

The Notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this statement.

Williamson County, Texas

Notes to the Schedule of Expenditures of Federal and State Awards

Note 1. General

The accompanying schedule of expenditures of federal and state awards presents the activity of all applicable federal and state awards of Williamson County, Texas (the County). The County's reporting entity is defined in Note 1 to the County's financial statements. Federal and state awards received directly from federal and state agencies as well as federal and state awards passed through other government agencies are included in the respective schedule. Negative amounts shown in the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures.

Note 2. Basis of Accounting

The accompanying schedule of expenditures of federal and state awards is presented using the modified accrual basis of accounting. Expenditures are recognized when the related fund liability is incurred. Federal grants are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received they are recorded as deferred revenue until earned.

Note 3. Relationship to Federal Financial Reports

Grant expenditure reports as of September 30, 2019, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

Note 4. Indirect Cost Rate

The County has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.