

WILLIAMSON COUNTY, TEXAS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

SEPTEMBER 30, 2013

WILLIAMSON COUNTY, TEXAS

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

FISCAL YEAR ENDED

SEPTEMBER 30, 2013

PRINCIPAL OFFICIALS

COUNTY JUDGE	DAN A. GATTIS
COMMISSIONER, PRECINCT I	LISA BIRKMAN
COMMISSIONER, PRECINCT II	CYNTHIA LONG
COMMISSIONER, PRECINCT III	VALERIE COVEY
COMMISSIONER, PRECINCT IV	RON MORRISON
COUNTY AUDITOR	DAVID U. FLORES
TAX ASSESSOR-COLLECTOR	DEBORAH HUNT
COUNTY CLERK	NANCY RISTER
COUNTY ATTORNEY	DOYLE "DEE" HOBBS
COUNTY TREASURER	VIVIAN WOOD
DISTRICT CLERK	LISA DAVID
DISTRICT ATTORNEY	JANA DUTY
SHERIFF	JAMES WILSON

OFFICIAL ISSUING REPORT

**DAVID U. FLORES
COUNTY AUDITOR**

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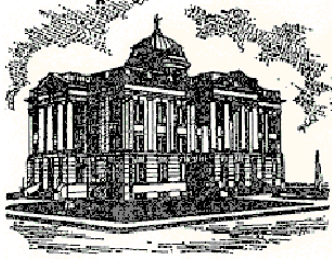
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INTRODUCTORY SECTION



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

March 19, 2014

The Honorable District Judges
Michael Jergins, 395th Judicial District
Billy R. Stubblefield, 26th Judicial District
Stacey Mathews, 277th Judicial District
Rick J. Kennon, 368th Judicial District
Betsy Lambeth, 425th Judicial District

The Honorable Commissioner's Court, Williamson County, Texas
Dan A. Gattis, County Judge
Lisa Birkman, County Commissioner, Precinct I
Cynthia Long, County Commissioner, Precinct II
Valerie Covey, County Commissioner, Precinct III
Ron Morrison, County Commissioner, Precinct IV

The Citizens of Williamson County

Ladies, Gentlemen and 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, 2013.

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. Because the cost of internal controls should not outweigh their benefits, Williamson County's comprehensive framework of internal controls has been designed to 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, 2013, 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 upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Williamson County's financial statements for the fiscal year ended September 30, 2013 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 477,219.

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. It has no legislative powers and with substantial restrictive judicial and administrative powers. The governing body of the County is the Commissioner's Court of five members. The County Judge is the chairperson of the court and the Commissioner from each of the four road and bridge precincts are also members. The Court has only such powers as are conferred upon it by the Constitution and the Statutes or by necessary implication there from. None has the authority to act on their own but must act only as a whole.

Williamson County provides the 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, when a county has reached a population of more than 125,000 the Commissioner's 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 budgets 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 definitely as possible or with reasonable accuracy the purpose of each expenditure and the amount of money to be spent.

By statute, the County Auditor projects 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 Commissioner's 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 Commissioner's Court takes action on the proposed budget. The Commissioner's Court may make any changes in the proposed budget that it considers warranted by law and required in the best interest of the taxpayers.

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

The Commissioner's 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 Commissioner's Court, by order, may amend the budget to transfer an amount budgeted for one item to another budgeted item within the same fund without authorizing an emergency expenditure.

State Law requires counties to adopt a budget before they adopt a tax rate. The Commissioner's 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 2000, the county's population has grown by 85 percent. It is the 12th most populous county in Texas. Williamson County's growth has been fueled by its location on the I-35 corridor and close access to Austin, Texas. The county's economic base has developed to

be home to many major industries, including high tech, manufacturing, healthcare and higher education. In 2013 the regional economy continued to expand. Strong home sales, building permits and increase in sales tax collections demonstrate the growth. The job growth keeps the unemployment rate lower than the national average. The county unemployment rate decreased from 5.5% in September 2012 to 5.4% in September of this year; the rate was significantly lower than the national rate for September which decreased from 7.6% in 2012 to 7.0% this year.

Williamson County has benefited from the population growth. The county has experienced major job growth and proliferation of business and residential development. Williamson County has been ranked one of the fastest-growing counties in the nation. Business incentives, a low tax rate and affordable housing are major factors that have contributed to the job growth. The growth is not expected to slow down anytime soon. The latest population forecasts project Williamson County population could grow to more than 1 million people by 2040.

In 2013, single-family home sales in the Austin area grew by 19% as compared to last year. Housing permits have increased significantly in the past year. Several new residential housing developments throughout the county are in some stage of development. Water Oak at San Gabriel, a 1,354 acre master-planned community, will add 3,000 homes in Georgetown. Teravista continues to build new homes in Round Rock and Georgetown ETJ. Northwoods at Avery Ranch, a 182 acre community, broke ground last fall. It is the first community in Texas to receive National Green Building Standard. As a result of careful planning, the community preserved over 6,000 native and old-growth trees. The houses are built with the strictest environmental building standards. It is close to Lakeline Park and Ride so residents can use public transportation. The city of Leander has more than 20 neighborhoods in various stages of development. Other developments are occurring throughout the county.

Health care options continue to increase in the county. Scott and White and Cedar Park Regional Medical Center are adding space and service near 183A. Scott and White is building a new facility in Georgetown. Forest Park Medical Center broke ground on a \$135 million surgical hospital near SH 45 and LaFrontera Boulevard. It will be a 145,000 square foot facility which will include 46 patient beds. In Round Rock the hospitals and higher education campuses are collaborating to grow and improve medical resources in the area. The three Round Rock higher education campuses, Austin Community College, Texas State University and Texas A&M Health Science Center have agreed to allow nursing students to receive training locally. These efforts will only further improve the local health care system in the area.

New opportunities for higher education continue to emerge in the county. Texas A&M University-Central Texas signed an affiliation agreement with the East Williamson County Higher Education Center in Hutto. The addition will introduce bachelor's degrees to the education center. MBA programs are being considered in the future. South University will be developing a 42,000 square foot campus in Round Rock near I-35 and the Toll 45 corridor. This is a private institution with over 90 undergraduate and graduate programs. It is expected to be open in 2015.

Other business developments have happened in the county. In 2013, a 25,000 square foot YMCA facility broke ground in Hutto. HEB opened another HEB Plus in Round Rock. Costco opened in Cedar Park Town Center. In-N-Out Burger opened in Round Rock with plans to open another store in Cedar Park. Oracle is set to open a new 50,000 square foot office in Williamson County. Oracle plans to add 200 new jobs to the area. Dana Corporation will open

its 16th global technology Center in Cedar Park and will begin operations in spring of 2014. The facility can accommodate more than 80 engineers and support staff.

Williamson County is a part of the Austin-Round Rock metropolitan area. The metropolitan area continues to be a top performer in numerous national rankings. Williamson County was ranked the healthiest county in Texas, by the Robert Wood Johnson Foundation and the University of Wisconsin. This is the fourth year the county has been listed as one of the healthiest counties in Texas. In 2013, the Austin-Round Rock metro area ranked first in the Milken Institute's Best Cities Index. The Milken Institute ranks US metropolitan areas by how well they are creating and sustaining jobs and economic growth. Bloomberg ranked the area first in the Top 12 American Boomtowns.

Long-Term Financial Planning. Williamson County continues to address safety and mobility improvements necessary to adapt to the county's growth. The 2006 Voter Approved \$228 General Obligation Road Bond projects expended approximately a total of \$44.9M this fiscal year. In 2013, there were several new and current road projects under construction such as RM 620 Interim Improvements (\$4.8M), RM 620/Rail Road Bridge (1.0M), CR 108 (\$2.5M), US 79 2nd Street Phase II (\$2.7M), Ronald Reagan Phase III (\$2.1M), Ronald Reagan Phase IV (\$10.9M), CR 138 Extension Phase II (\$2.6M) and Chandler 3A (\$3.1M). Williamson County has joined with other entities to complete some of the road projects. City of Round Rock will design and construct RM 620 Rail Road Bridge near IH-35 with Williamson County to contribute \$1.5M towards the project. Also, US 79 2nd Street Phase II constructed by Williamson County with City of Taylor who contributed 2.3M toward the project and will take over maintenance of the roadway upon final completion.

The Pass-Through Finance Program has one project under construction IH-35 Northbound Frontage Road and Ramps (\$6.1M). IH-35 is a separate agreement from the original Pass-Through Finance Program. Williamson County will receive an annual amount equal to \$0.07 for each vehicle mile from TxDOT not to exceed \$549,850 per payment. The maximum reimbursement for the IH-35 pass through agreement is \$12,096,700.00. Under the original Pass-Through Finance Program all roadways are complete. Williamson County will receive, semiannually, an amount equal to \$.10 for each vehicle mile traveled. The maximum reimbursement amount from TxDOT for the original pass through program is \$151,942,000.

2006 Certificates of Obligation and 2008 Tax Anticipation Notes have been sold to build various County facilities. In Spring 2013, construction was complete on the Emergency Services Operating Center (\$7.0M). In the 2008 TAN, two radio tower facilities in Round Rock and Liberty Hill (\$1.7M) were under construction.

In November 2013, Williamson county voters approved \$275 million road construction and improvements bonds and \$40 million in bonds for parks. The bonds will allow the county to continue to address the transportation needs of the growing county.

Relevant Financial Policies.

Financial Policy. The Williamson County Commissioner's 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 is intended as a guide for the members of Commissioner's Court in evaluating the impact of policies and funding decisions on future

County Services. The court will continue to act with speed in identifying 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 the 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 2013. 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 in this report who has significantly contributed to our efforts to improve and better the business of Williamson County. This year, we would like to recognize the entire staff of the Auditor's Office in light of numerous accomplishments completed this year. Major projects implemented this year included an upgrade of the Oracle E-business suite and the Performance Center. In addition, the Auditor's Office made a commitment to participate in the Quality Texas Program, achieving Level 1 Engagement Recognition. These projects required a lot of staff time and effort while accomplishing the normal work load. These projects were accomplished despite experiencing significant staff turnover. Notwithstanding, the challenges facing the office, the staff collaborated on typical daily tasks while supporting each other to accomplish major projects. Everyone performed over and above expectation throughout the year, committing to working long hours over and above the normal work load to complete the assignments. The staff maintained a positive attitude no matter the assignment or deadline. The success of the Auditor's Office is a direct result of outstanding contributions by the staff.

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 for the fiscal year ended September 30, 2012. This was the 21st consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. 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 current comprehensive annual financial report continues to meet the Certificate of Achievement

Program's requirements and we are submitting it to the GFOA to determine its eligibility of 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 for the fiscal year ended September 30, 2012. 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 an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, 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 our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA. A copy of this report can be found on the County website at www.wilco.org.

This report is possible because of the efficient and dedicated service of the audit team of Weaver and Tidwell, L.L.P. In addition, I would like to express my appreciation to the Commissioner's Court, the Audit Committee and to the District Judges for their interest and continued support and for the responsive and progressive manner in which they support the financial position and operations of the County. Also, my gratitude goes 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.

Respectfully submitted,

A handwritten signature in black ink that reads "David U. Flores". The signature is written in a cursive, flowing style.

David U. Flores
County Auditor

Williamson County, Texas

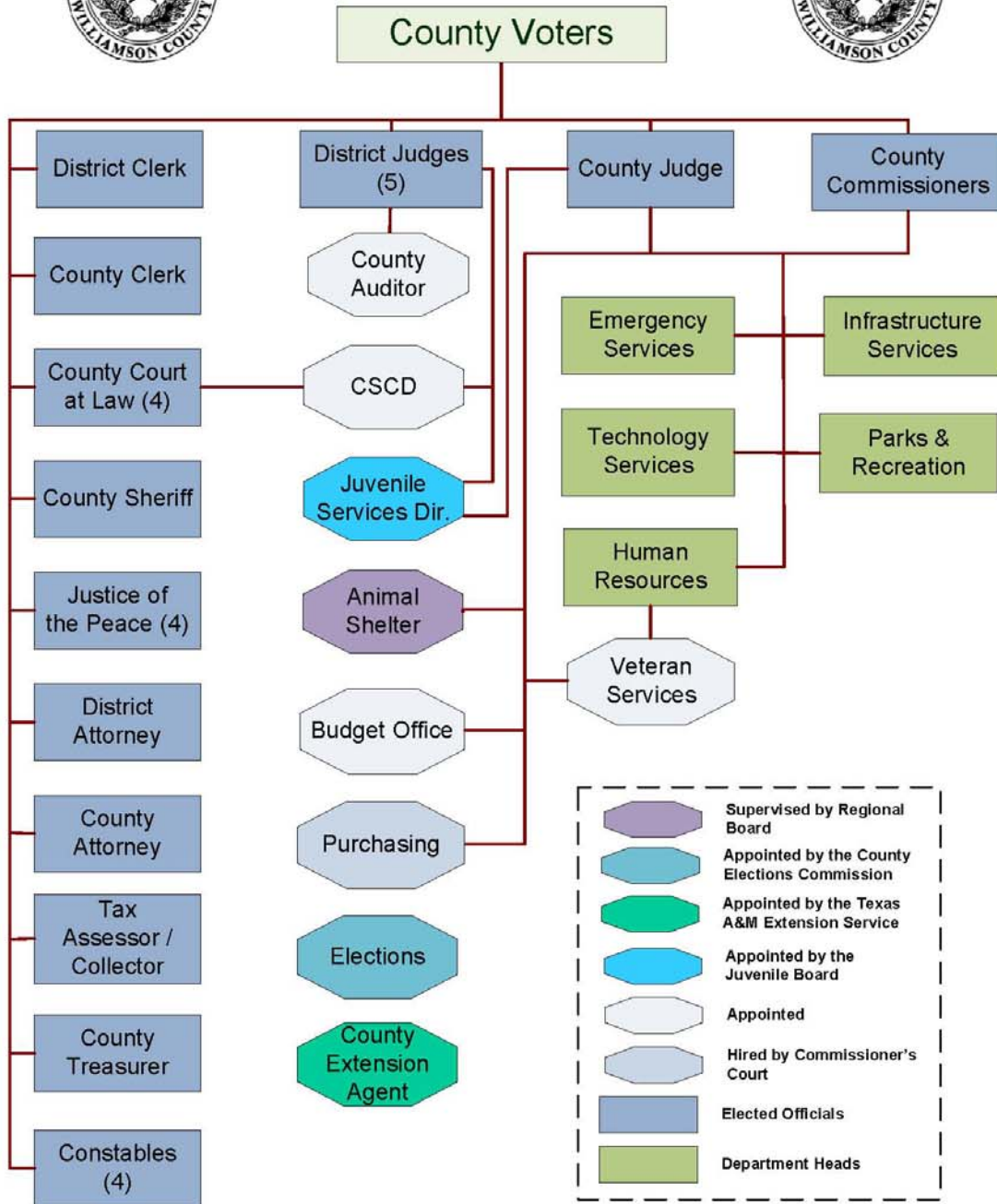
Officials*

Title	Name
Judge, 368th Judicial District Court	Burt Carnes
Judge, 26th Judicial District Court	Billy R. Stubblefield
Judge, 277th Judicial District Court	vacant
Judge, 395th Judicial District Court	Michael Jergins
Judge, 425th Judicial District Court	Betsy Lambeth
County Auditor	David U. Flores
County Judge	Dan A. Gattis
Commissioner, Precinct 1	Lisa Birkman
Commissioner, Precinct 2	Cynthia Long
Commissioner, Precinct 3	Valerie Covey
Commissioner, Precinct 4	Ron Morrison
Constable, Precinct 1	Robert Chody
Constable, Precinct 2	Rick Coffman
Constable, Precinct 3	Kevin Stofle
Constable, Precinct 4	Marty Ruble
County Clerk	Nancy Rister
Judge, County Court at Law #1	Suzanne Brooks
Judge, County Court at Law #2	Tim Wright
Judge, County Court at Law #3	Doug Arnold
Judge, County Court at Law #4	John McMaster
District Attorney	Jana Duty
District Clerk	Lisa David
Justice of the Peace, Precinct 1	Dain Johnson
Justice of the Peace, Precinct 2	Edna Staudt
Justice of the Peace, Precinct 3	Bill Gravell, Jr.
Justice of the Peace, Precinct 4	Judy S. Hobbs
County Attorney	Doyle "Dee" Hobbs
Sheriff	James Wilson
Tax Assessor/Collector	Deborah Hunt
County Treasurer	Vivian Wood
Budget Officer	Ashlie Koenig
Senior Director of Emergency Services	John Sneed
Elections Administrator	Jason Barnett
Senior Director of Human Resources	Lisa Zirkle
Senior Director of Technology Services	Jay Schade
Senior Director of Infrastructure	Robert Daigh
Senior Director of Parks and Recreation	Randy Bell
Purchasing Agent	Robert E. Space
Director of Veterans Services	Donna Harrell
CSCD Director	Steve Morrison
County Extension Service Agent	Fred Hall
Juvenile Services Director	Scott Matthew
Animal Services Director	Cheryl Schneider

* As of September 30, 2013



Organizational Chart



As of December 01, 2009



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Williamson County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Executive Director/CEO

FINANCIAL SECTION



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, 2013, 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.

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, 2013 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 on pages 4 – 15 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 nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

Williamson County, Texas
March 19, 2014

Page 3

The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections 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, 2014, 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.

Houston, Texas
March 19, 2014

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

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, 2013. 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 i – vii of this report.

This is the tenth year Williamson County is presenting financial information in the new reporting format required by Governmental Accounting Standards Board (GASB) Statement 34.

Financial Highlights

- The assets of Williamson County exceeded its liabilities at the close of the most recent fiscal year by \$114,126,086.
- Restricted net position of \$32.8 million are funds set aside for specific purposes such as: road and bridge, capital projects, debt service and tobacco funds.
- As of the close of the current fiscal year, Williamson County's governmental funds reported combined ending fund balances of \$331.6 million.
- The unassigned fund balance for the General Fund was \$72.3 million, or 60.3% of total General Fund expenditures, down from 63% last year. The major factors for the variances in revenues and expenditures are explained later in the analysis.
- The County issued two refunding bonds. \$71.8 million Limited Tax Refunding Bonds and \$32.9 million Taxable Refunding Bonds. Also, \$15 million of Pass-through Toll Revenue and Limited Tax Bonds were issued to manage the improvement of state highways in the County.

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 16 – 17 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 47 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 42 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 18 – 21 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 governmental 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 22 – 26 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 27 – 28 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 29 – 67 of this report.

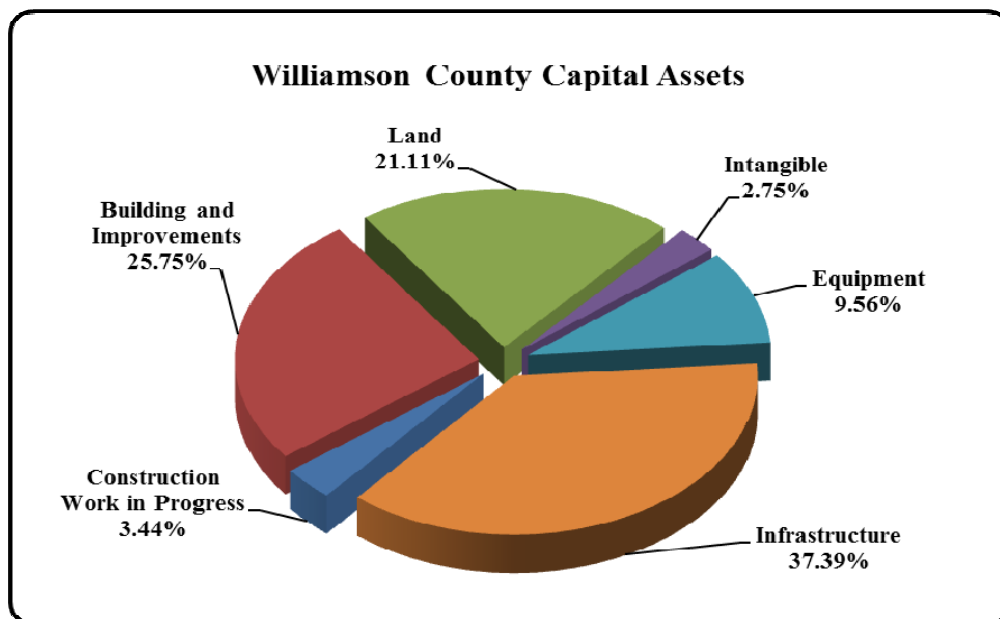
The combining statements referred to earlier in connection with non-major governmental funds and Internal Service Funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 68 – 117 of this report.

Financial Analysis of Government-Wide Statements

Summary of Statement of Net Position

	Primary Government	
	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Current assets and other assets	\$ 452,316,572	\$ 614,183,647
Capital assets	526,669,804	474,631,915
Total assets	978,986,376	1,088,815,562
Current liabilities	\$ 67,716,997	\$ 27,416,252
Noncurrent liabilities	797,143,293	854,828,707
Total liabilities	864,860,290	882,244,959
Net position:		
Invested in capital assets, net of related debt	\$ 264,889,158	\$ 206,599,134
Restricted	32,752,322	38,938,961
Unrestricted	(183,515,394)	(38,966,492)
Total net position	\$ 114,126,086	\$ 206,571,603

Total net position decreased by \$92 million compared to 2012. This decrease is due to several factors. Deferred Contributions have decreased due to completion of several projects that have been contributed to other government entities. US 79 Business (2nd Street) was completed and transferred to the City of Taylor. US 79 from East Hutto to CR 409, US 79 East of Taylor to Thrall, US 183 San Gabriel to SH 29 and FM 2338 from FM 3405 to Reagan Blvd. were transferred to the State. In addition, the county took advantage of low interest rates by issuing refunding bonds which will save the county millions of dollars in interest over the life of the debt.

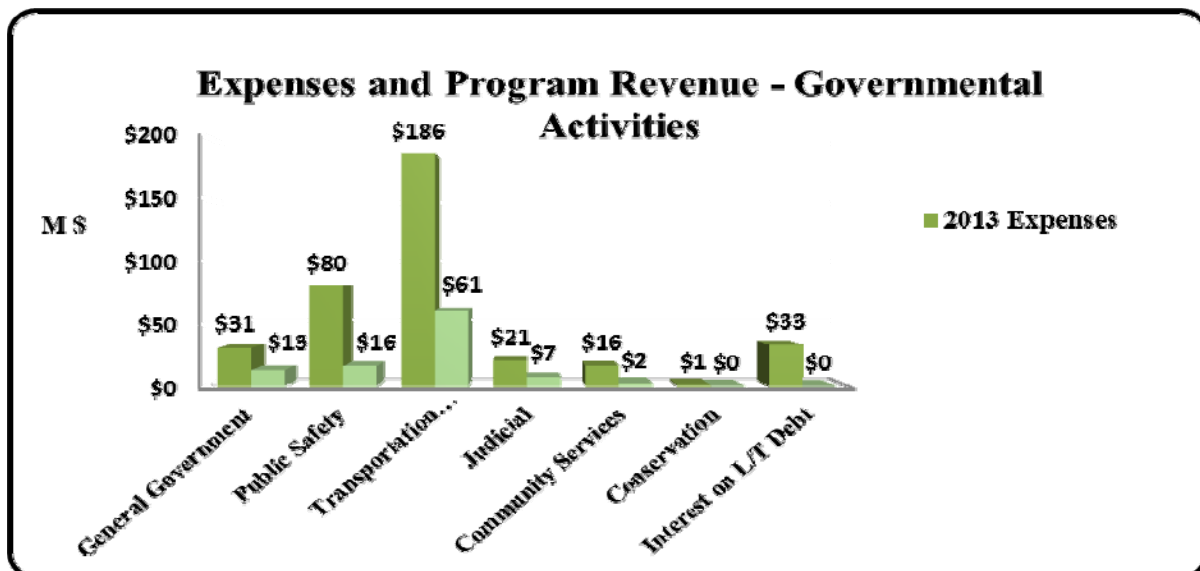


A portion of the County's net position (\$526.7 million) reflects investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment). Williamson County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. 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.

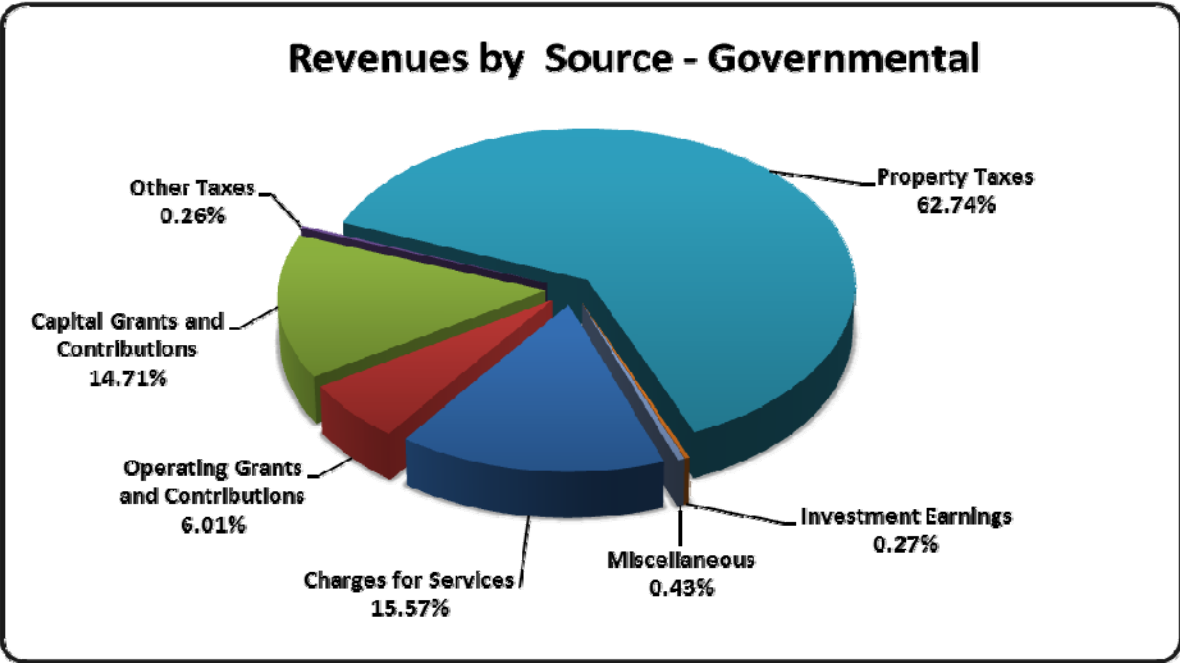
However, the investment in capital assets does not necessarily correlate directly with changes in capital assets as a whole. Many road projects, once completed, are contributed to the local entity involved thus removing the asset from the County's books. In 1999, County Commissioners recognized the need 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.

	Primary Government	
	Governmental	Governmental
	Activities	Activities
	2013	2012
REVENUES		
Program revenues:		
Charges for services	\$ 42,873,943	\$ 38,466,788
Operating grants and contributions	16,559,081	17,329,641
Capital grants and contributions	40,505,315	14,209,320
General revenues:		
Property taxes	172,722,383	166,427,828
Other taxes	712,987	561,950
Investment earnings	739,574	1,048,743
Miscellaneous	1,185,745	913,672
Total revenues	<u>275,299,028</u>	<u>238,957,942</u>
EXPENSES		
General government	30,908,317	30,302,088
Public safety	80,001,178	79,174,507
Transportation support	185,691,679	58,930,917
Judicial	20,693,148	20,150,173
Community services	16,431,859	12,808,543
Interest on long-term debt	33,244,926	36,995,878
Conservation	773,438	676,913
Total expenses	<u>367,744,545</u>	<u>239,039,019</u>
CHANGE IN NET POSITION	(92,445,517)	(81,077)
NET POSITION, BEGINNING	<u>206,571,603</u>	<u>206,652,680</u>
NET POSITION, ENDING	<u>\$ 114,126,086</u>	<u>\$ 206,571,603</u>

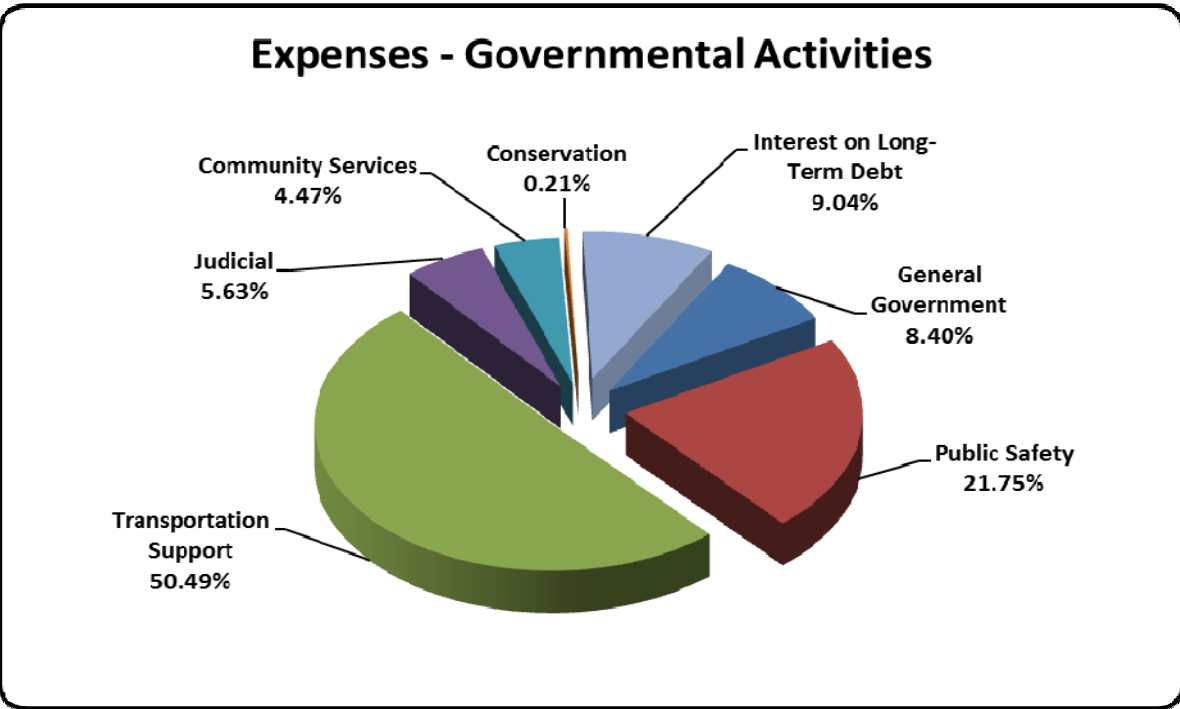
Property taxes are collected to support government activity for the primary government. Property tax revenues increased \$6.3 million from the last fiscal year. The total property taxes collected was \$172.7 million for the year. For 2013, tax rates slightly increased from 2012, however, property values also increased which resulted in a 1.3% increase in revenues including new improvement gains. New residents and the turnaround of the economy are the major factors in the Charges for services revenue increase. Other increases in revenue are the reimbursement from the State of Texas for the Pass-Through Toll Program and SH 195. The county has accepted several new subdivisions that developers have completed in this fiscal year. The subdivisions are capital contributions to the county. This is the major factor in the increase in Capital grants and contributions. Expenses have increased in this fiscal year. Transportation expenses have increased \$126.6 million. Increases in road maintenance due to population increases and the completion of the road projects that have been transferred to other entities are the major reasons for this variance. The increase to Community services expense is attributed to changes in the way the state health program is funded.



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.

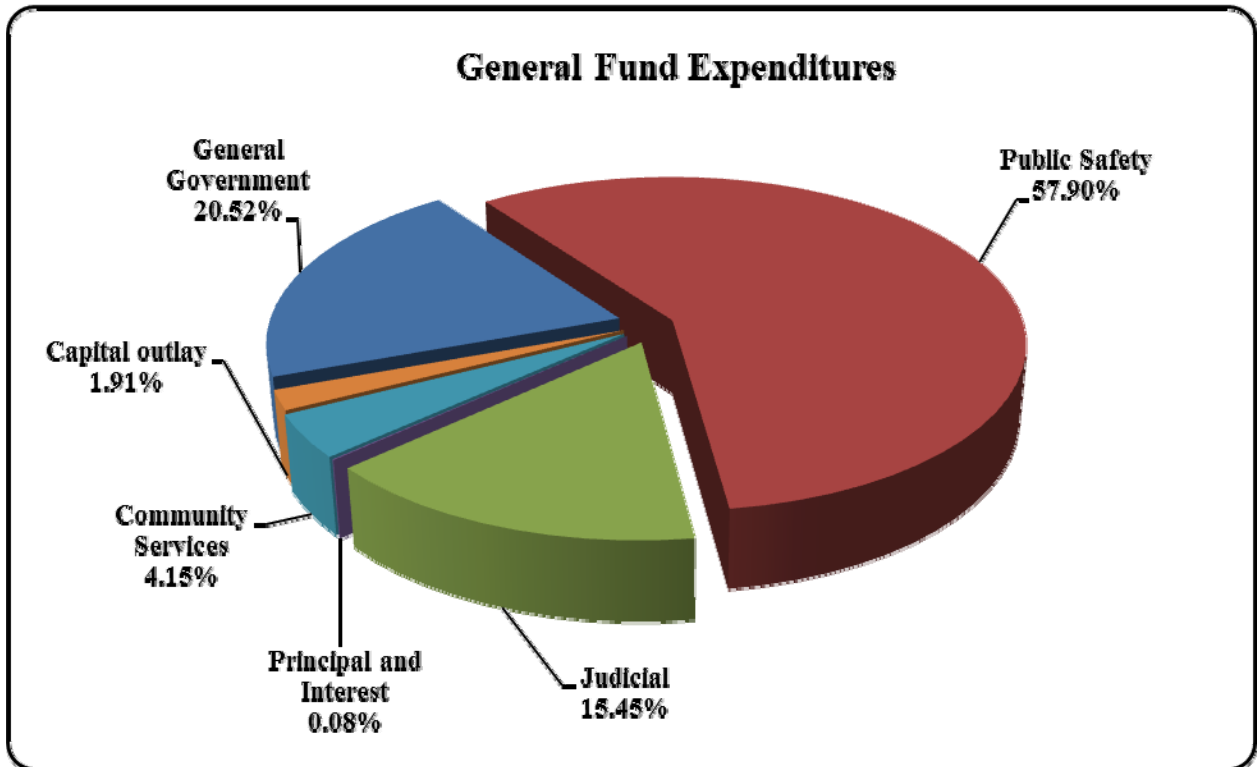
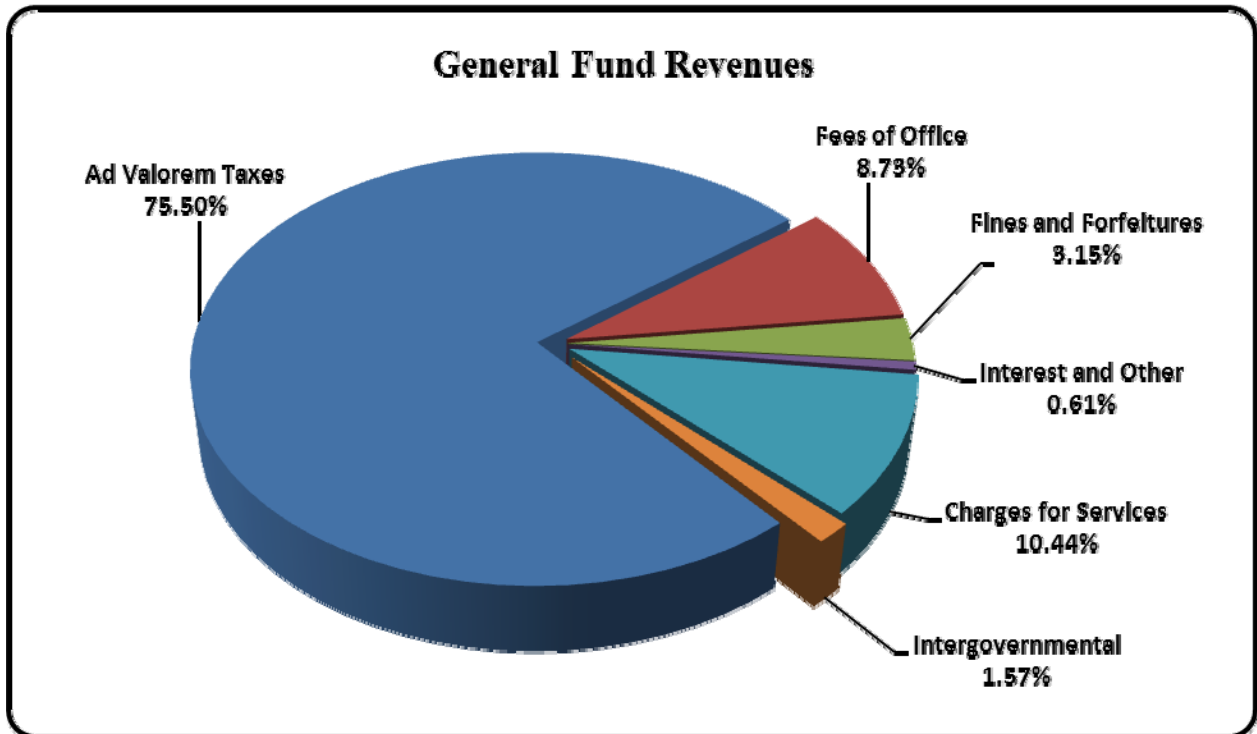
Governmental Funds. The focus of this section is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Williamson County's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of 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 \$331.6 million, a decrease of \$33.5 million compared to the prior year. This decrease is primarily driven by increased spending for county road projects. \$133 million of the fund balance is nonspendable. The majority of the nonspendable amount is due to long-term receivables related to the pass-through funding program and to investments in capital leases. The County is a lessor in capital lease agreements for the Williamson County Children's Advocacy Center building and for emergency radio equipment leased to various local governmental entities. \$126 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 commissioner's 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 \$76.4 million with a \$1.4 million 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. \$2.8 million of the General Fund balance is committed to fund the remaining 2013 capital projects not completed at year end. As a measure of the General Fund's liquidity, it is useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance for 2013 represents 60.3% 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 unreserved 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 Commissioner's 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 2% during the current fiscal year. Tax revenues were up slightly (\$1.3 million). In addition Fees of Office increased \$1.3 million. This increase is due to several factors. The County Clerk's Office showed a volume increase in legal filings and the Tax Assessor/Collector had an increase in fees associated with significant growth in motor vehicle sales and new residents registering their vehicles in the county. Charges for Service increased \$1.3 million. This is mainly due to an increase in EMS billings. 2013 expenditure savings resulted in a higher fund balance. Employee vacancies and turnover account for a savings of \$1.2 million from budgeted salary cost projections. Also, conservative spending across many departments including public safety and general government resulted in lower than budgeted operational costs. The total decrease of expenditures from budgeted amounts allowed for an almost \$1.5 million increase to the fund balance in the general fund beyond the budgeted amount.

General Fund revenues and expenditures are graphically depicted below.



The continuation of the County's cost containing policies helped to facilitate budget surpluses in many other departments, as well. For example, the budget order does not allow transfers of dollars designated for salaries and fringe benefits to other expenditure accounts. These policies result in budgeted surpluses at the fiscal year-end thus increasing the year-end fund balance.

Long-Term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$805.7 million. Williamson County's debt has decreased by \$20.7 million during the current fiscal year. To take advantage of low interest rates the county had two opportunities to refund county bonds, saving the county millions of dollars. In December 2012, the County issued \$32.9 million Limited Taxable Refunding Bonds. The refunding lowered the debt service payments \$4.7 million over the next 16 years. In April 2013, the county issued \$71.8 million of Limited Tax Refunding Bonds. The refunding decreased total debt service payments \$7.6 million over the next 19 years. The refunding was to advance refund a portion of existing debt and pay costs associated with issuing the bonds. This excludes Avery Ranch Road District which is directly obligated to those particular bonds. The County issued \$15 million of Revenue and Limited Tax Bonds for the County Pass-Through Finance Program. The bonds will be used for road construction of state highways in the County. The debt is backed by the full faith and credit of the County. However, the \$15 million Pass-Through Bonds is payable first from the revenues received from the Texas Department of Transportation pursuant to the agreement between the County and TxDOT.

Additional information on Williamson County's long-term debt can be found in NOTE 10 on pages 52 – 59 of this report.

Debt Service Fund. The total fund balance at year end is \$5.9 million, all of which is restricted for the payment of debt service. This balance reflects a current year net decrease of \$3.5 million. The decrease was primarily due to the use of capitalized interest received in FY2009 from the issuance of the 2009 Pass-Through Bonds. Capitalized interest allows payments on the debt in the initial phases of construction prior to reimbursement by TxDOT which will be transferred to the debt service fund to pay for the Pass-Through Bonds. The other portion of the \$1.6 million decrease of fund balance was a payment for the 2008 TAN reflecting a commitment by Commissioner's Court to pay for that particular \$10 million bond issuance out of fund balance of 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 10 on pages 48-54 of this report.

Capital Projects Fund. The Capital Projects Fund has a total fund balance of \$80.3 million which is a decrease from FY 2012 of \$30.7 million. The primary driver behind the decrease to fund balance is increased road construction expenditures in FY2013. Interest earnings continue to decline due to both the decrease in fund balance and lower interest rates. Total expenditures from the Capital Projects Fund were \$69.8 million with capital outlay expenditures accounting for \$38.7 million. The county spent \$44.9 million from the 2006 voter-approved \$228 million General Obligation Road Bonds. The major construction expenditures during the year include \$4.9 million on RM 620, \$10.9 million on Ronald Reagan Phase IV, \$2.7 million on CR 108 and \$7.0 million for the Emergency Services Operation Center. In 2012, TxDOT and the county executed another Pass-Through Toll agreement. In FY2013, the IH-35 Frontage Road and Ramps from Westinghouse Road and SH 29 has expended a total of \$7.0 million.

Capital Assets. Williamson County's investment in capital assets as of September 30, 2013 amounts to \$526.7 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:

- Emergency Services Operation Center
- Ronald Reagan Blvd Phase 3
- Chandler Road Phase 3A
- Summerlyn Subdivision Phase P-5A
- Water Oak North Subdivision Section 1
- Teravista Subdivision Sections 322B & 323
- CR 138 Extension Phase 2
- Teravista Subdivision Sections 311 & 312
- Teravista Subdivision Section 321
- Tower Road Radio Tower
- High Country Water Tower- Radio Tower

Additional information on Williamson County's capital assets can be found in NOTE 7 on pages 48-49 of this report.

Special Road and Bridge Fund. The Special Road and Bridge Fund has a total fund balance of \$12.2 million, with a net increase of \$1 million. County commissioners adopted a tax rate of \$.04/100 for Road & Bridge activities which is up from \$.03/100 in 2012. This additional funding allows the county to implement an increase in county road maintenance and improvement projects. This is the first step 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 by its location in Central Texas. The population boom has attributed 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. Single home sales grew by 19%. The growth has cause demand for services in the areas of law enforcement, emergency services, indigent health care and legal defense. In November 2013, Williamson county voters approved \$275 million road construction and improvements bonds and \$40 million in bonds for parks. The bonds will allow the county to continue to address the transportation needs of the growing county.

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 3% TAV was recorded in fiscal 2013. In 2014 TAV is expected to grow 3% to 4%. Property tax revenue collections remain consistent with historic levels. The average collection rate is 99.84%.

The economic base has grown significantly; substantial population gains and residential development have resulted in the expansion of retail, higher education, and the healthcare sector. Williamson County also benefits from a number of large high technology (high tech) firms located within the area, including the corporate headquarters of Dell Computers. The county has experienced growth in retail and manufacturing sectors as well. Oracle will open a new facility in Williamson County. Dana Corporation will open its 16th global technology center. Other business developments have happened in the county during 2013. HEB has opened other locations within the county. Forest Park Medical Center broke ground on a new surgical hospital. Williamson County continues to benefit from the population growth. The county and regional unemployment remains below state and national averages.

Unemployment. September 2013 unemployment rate for Williamson County was 5.4%, which is a decrease from the rate of 5.5% a year ago. This compares favorably to the state's unemployment rate of 6.3% and the national rate of 7.0%.

All of these factors were considered in preparing Williamson County's budget for FY 2014.

Requests for Information

This financial report is designed to provide a general overview of Williamson County's finances for all 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

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013**

	Primary Government
	Governmental Activities
ASSETS	
Cash and investments	\$ 216,231,421
Accounts receivable (net of allowance)	10,045,654
Due from other governments	143,025,829
Inventories	481,392
Prepaid items	481,139
Deferred contributions	73,633,330
Investment in lease	993,203
Deferred charges	6,635,234
Net pension asset	789,370
Capital assets	
Land	149,272,633
Intangible	19,434,630
Buildings and improvements	182,014,861
Infrastructure	264,341,182
Equipment	67,572,916
Construction in progress	24,335,782
Less: accumulated depreciation	(180,302,200)
Total capital assets	526,669,804
Total assets	978,986,376
LIABILITIES	
Accounts payable	12,666,568
Accrued liabilities	6,037,742
Due to other governments	2,101,764
Unearned revenues	1,034,932
Accrued interest	4,323,351
Noncurrent liabilities	
Due within one year	41,552,640
Due in more than one year	797,143,293
Total liabilities	864,860,290
NET POSITION	
Net investment in capital assets	264,889,158
Restricted for	
Debt service	3,102,238
Road and bridge	12,383,243
Tobacco fund	4,184,850
Records management	3,567,033
Public safety	2,429,609
State and federal programs	7,085,349
Unrestricted	(183,515,394)
Total net position	\$ 114,126,086

The Notes to the Basic Financial Statements
are an integral part of this statement.

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2013**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
Primary government					
Governmental activities:					
General government	\$ 30,908,617	\$ 12,991,449	\$ 41,805	\$ -	\$ (17,875,363)
Public safety	80,001,178	15,954,635	346,624	-	(63,699,919)
Transportation support	185,691,679	5,311,044	15,286,961	40,505,315	(124,588,359)
Judicial	20,693,148	7,036,985	255,036	-	(13,401,127)
Community services	16,431,859	1,579,830	420,797	-	(14,431,232)
Conservation	773,438	-	207,858	-	(565,580)
Interest on long-term debt	33,244,626	-	-	-	(33,244,626)
Total primary government	\$ 367,744,545	\$ 42,873,943	\$ 16,559,081	\$ 40,505,315	(267,806,206)
General revenues					
Taxes:					
Property taxes, levied for general purposes					99,126,344
Property taxes, levied for farm to market					13,815,558
Property taxes, levied for debt service					59,780,481
Other taxes					712,987
Investment earnings					739,574
Miscellaneous					1,185,745
Total general revenues and transfers					175,360,689
Change in net position					(92,445,517)
NET POSITION, beginning of year					206,571,603
NET POSITION, end of year					\$ 114,126,086

The Notes to the Basic Financial Statements are an integral part of this statement.

**WILLIAMSON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013**

ASSETS	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Other Governmental	Total Governmental Funds
Cash and investments	\$ 81,718,729	\$ 13,181,523	\$ 5,815,649	\$ 85,447,517	\$ 8,353,281	\$ 17,720,370	\$ 212,237,069
Accounts receivable (net of allowance)	7,409,982	428,510	959,017	13,604	-	239,795	9,050,908
Due from other governments	178,322	-	-	10,746,534	131,226,571	874,402	143,025,829
Inventories	-	317,214	-	-	-	-	317,214
Prepaid items	368,007	-	-	-	-	54,509	422,516
Investment in capital lease	993,203	-	-	-	-	-	993,203
Total assets	\$ 90,668,243	\$ 13,927,247	\$ 6,774,666	\$ 96,207,655	\$ 139,579,852	\$ 18,889,076	\$ 366,046,739
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 2,087,970	\$ 1,255,098	\$ 10,968	\$ 8,219,736	\$ 456	\$ 513,729	\$ 12,087,957
Accrued liabilities	3,993,257	272,302	-	-	-	177,367	4,442,926
Due to other governments	2,079,144	-	-	-	-	22,620	2,101,764
Deferred revenue	6,110,861	200,686	883,809	7,690,267	-	908,519	15,794,142
Total liabilities	14,271,232	1,728,086	894,777	15,910,003	456	1,622,235	34,426,789
Fund balances							
Nonspendable	1,361,210	317,214	-	-	131,226,571	51,284	132,956,279
Restricted	-	11,881,947	5,879,889	80,297,652	8,352,825	16,458,543	122,870,856
Committed	2,753,462	-	-	-	-	760,215	3,513,677
Unassigned	72,282,339	-	-	-	-	(3,201)	72,279,138
Total fund balances	76,397,011	12,199,161	5,879,889	80,297,652	139,579,396	17,266,841	331,619,950
Total liabilities and fund balances	\$ 90,668,243	\$ 13,927,247	\$ 6,774,666	\$ 96,207,655	\$ 139,579,852	\$ 18,889,076	\$ 366,046,739

The Notes to the Basic Financial Statements are an integral part of this statement.

**WILLIAMSON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2013**

Total fund balances - governmental funds \$ 331,619,950

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. 3,158,972

Capital assets, including accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the funds. 526,549,304

Deferred contributions are not financial resources and, therefore, are not reported in the funds. 73,633,330

Deferred charges are not available to pay for current period expenditures and, therefore, are not recorded in the funds. 6,635,234

Net pension assets are not current financial resources, thus are not reported in the funds. 789,370

Revenues earned but not available within sixty days of the year end are not recognized as revenue on the fund financial statements. 14,759,210

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. (4,323,351)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (838,695,933)

Net position of governmental activities \$ 114,126,086

WILLIAMSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013

	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Other Governmental	Total Governmental Funds
REVENUES							
Taxes	\$ 99,644,204	\$ 13,776,032	\$ 58,419,802	\$ -	\$ -	\$ 1,198,973	\$ 173,039,011
Fees of office	11,525,071	-	-	-	-	3,308,408	14,833,479
Fines and forfeitures	4,162,780	-	-	-	-	158,118	4,320,898
Intergovernmental	2,068,643	188,720	120,423	16,885,784	7,322,257	5,200,316	31,786,143
Charges for services	13,776,515	217,142	-	-	-	1,637,207	15,630,864
Motor vehicle registration	-	4,905,182	-	-	-	-	4,905,182
Investment earnings	403,828	48,029	27,488	207,422	7,918	40,124	734,809
Miscellaneous	398,530	25,985	-	360,551	-	954,051	1,739,117
Total revenues	131,979,571	19,161,090	58,567,713	17,453,757	7,330,175	12,497,197	246,989,503
EXPENDITURES							
Current							
General government	24,603,076	-	-	28,002	-	3,707,305	28,338,383
Public safety	69,427,260	-	-	252,356	-	3,796,672	73,476,288
Transportation support	-	16,920,778	-	30,302,165	6,179	1,516	47,230,638
Judicial	18,528,978	-	-	-	-	975,562	19,504,540
Community services	4,977,787	-	-	237,878	-	9,539,880	14,755,545
Conservation	-	-	-	-	-	773,438	773,438
Debt service							
Principal	91,148	-	33,390,000	-	-	835,000	34,316,148
Interest and other charges	1,593	-	33,694,943	-	-	454,911	34,151,447
Bond issuance fees	-	-	1,020,677	192,981	-	-	1,213,658
Capital outlay	2,284,372	1,339,802	-	38,739,193	-	1,140,631	43,503,998
Total expenditures	119,914,214	18,260,580	68,105,620	69,752,575	6,179	21,224,915	297,264,083
Excess (deficiency) of revenues over expenditures	12,065,357	900,510	(9,537,907)	(52,298,818)	7,323,996	(8,727,718)	(50,274,580)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	104,645,000	14,985,000	-	-	119,630,000
Premium on issuance of long-term debt	-	-	6,074,136	1,321,462	-	-	7,395,598
Proceeds from sale of capital assets	226,708	139,781	-	-	-	-	366,489
Transfers in	-	474,842	6,000,000	5,304,708	-	6,359,162	18,138,712
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payment to bond escrow agent	-	-	(110,662,302)	-	-	-	(110,662,302)
Transfers out	(10,827,305)	(516,895)	-	-	(6,000,000)	(788,263)	(18,132,463)
Total other financing sources (uses)	(10,600,597)	97,728	6,056,834	21,611,170	(6,000,000)	5,570,899	16,736,034
NET CHANGE IN FUND BALANCES	1,464,760	998,238	(3,481,073)	(30,687,648)	1,323,996	(3,156,819)	(33,538,546)
FUND BALANCES, beginning of year	74,932,251	11,200,923	9,360,962	110,985,300	138,255,400	20,423,660	365,158,496
FUND BALANCES, end of year	\$ 76,397,011	\$ 12,199,161	\$ 5,879,889	\$ 80,297,652	\$ 139,579,396	\$ 17,266,841	\$ 331,619,950

The Notes to the Basic Financial Statements
are an integral part of this statement.

WILLIAMSON COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2013

Net change in fund balances - total governmental funds \$ (33,538,546)

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 net income (loss) of the internal service funds are reported with the governmental activities. 1,199,129

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. This is the amount by which capital outlays exceeded depreciation in the current period. 23,326,465

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. 33,183,058

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. (122,983,380)

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the statement of activities reports only the gain or loss on the sale of the assets. In addition, the cost basis of assets donated to other entities is reported as expenses on the statement of activities in the period donated. The sum of these items totals: (4,476,026)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (4,878,294)

Pension expenditures reported in the funds use current financial resources, however, pension expenses in the statement of activities will be expensed as incurred. 270,470

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. 19,166,510

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. (3,714,903)

Change in net position of governmental activities (\$ 92,445,517)

WILLIAMSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 98,914,681	\$ 98,914,681	\$ 99,644,204	\$ 729,523
Fees of office	10,499,900	10,499,900	11,525,071	1,025,171
Fines and forfeitures	3,884,000	3,884,000	4,162,780	278,780
Intergovernmental	1,972,539	2,078,797	2,068,643	(10,154)
Charges for services	11,560,850	12,651,460	13,776,515	1,125,055
Investment earnings	415,000	415,000	403,828	(11,172)
Miscellaneous	233,500	294,295	398,530	104,235
Total revenues	127,480,470	128,738,133	131,979,571	3,241,438
EXPENDITURES				
Current				
General government	26,020,440	26,011,777	24,603,076	1,408,701
Public safety	70,493,201	72,007,374	69,427,260	2,580,114
Judicial	18,481,785	19,166,905	18,528,978	637,927
Community services	5,047,516	5,055,415	4,977,787	77,628
Debt service				
Principal	91,148	91,148	91,148	-
Interest and other charges	1,593	1,593	1,593	-
Capital outlay	2,704,733	2,318,625	2,284,372	34,253
Total expenditures	122,840,416	124,652,837	119,914,214	4,738,623
Excess of revenues over expenditures	4,640,054	4,085,296	12,065,357	7,980,061
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	175,000	175,000	226,708	51,708
Transfers in	-	-	-	-
Transfers out	(6,520,708)	(13,683,638)	(10,827,305)	2,856,333
Total other financing sources (uses)	(6,345,708)	(13,508,638)	(10,600,597)	2,908,041
Net change in fund balances	(1,705,654)	(9,423,342)	1,464,760	10,888,102
FUND BALANCES, beginning of year	74,932,251	74,932,251	74,932,251	-
FUND BALANCES, end of year	\$ 73,226,597	\$ 65,508,909	\$ 76,397,011	\$ 10,888,102

The Notes to the Basic Financial Statements
are an integral part of this statement.

WILLIAMSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
YEAR ENDED SEPTEMBER 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 13,634,435	\$ 13,634,435	\$ 13,776,032	\$ 141,597
Intergovernmental	127,000	127,000	188,720	61,720
Charges for services	15,000	15,000	217,142	202,142
Motor vehicle registration	4,725,000	4,725,000	4,905,182	180,182
Investment earnings	60,000	60,000	48,029	(11,971)
Miscellaneous	3,000	3,000	25,985	22,985
Total revenues	18,564,435	18,564,435	19,161,090	596,655
EXPENDITURES				
Current				
Transportation support	16,847,673	18,674,146	16,920,778	1,753,368
Capital outlay	1,781,800	1,408,059	1,339,802	68,257
Total expenditures	18,629,473	20,082,205	18,260,580	1,821,625
Excess (deficiency) of revenues over expenditures	(65,038)	(1,517,770)	900,510	2,418,280
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	50,000	50,000	139,781	89,781
Transfers in	-	-	474,842	474,842
Transfers out	(1,058,939)	(1,058,939)	(516,895)	542,044
Total other financing sources (uses)	(1,008,939)	(1,008,939)	97,728	1,106,667
NET CHANGE IN FUND BALANCES	(1,073,977)	(2,526,709)	998,238	3,524,947
FUND BALANCES, beginning of year	11,200,923	11,200,923	11,200,923	-
FUND BALANCES, end of year	\$ 10,126,946	\$ 8,674,214	\$ 12,199,161	\$ 3,524,947

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2013**

	Governmental Activities
	Internal Service
ASSETS	
Current assets	
Cash and investments	\$ 3,994,352
Accounts receivable	994,746
Inventory	164,178
Prepaid expenses	58,623
Total current assets	5,211,899
Noncurrent assets	
Capital assets	
Machinery and equipment	444,012
Less accumulated depreciation	(323,512)
Total noncurrent assets	120,500
Total assets	5,332,399
LIABILITIES	
Accounts payable	578,611
Accrued liabilities	1,594,816
Total liabilities	2,173,427
NET POSITION	
Net investment in capital assets	120,500
Unrestricted	3,038,472
TOTAL NET POSITION	\$ 3,158,972

The Notes to the Basic Financial Statements
are an integral part of this statement.

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2013**

	Governmental Activities
	Internal Service
OPERATING REVENUES	
Employer contributions	\$ 13,667,800
Employee contributions	4,215,443
Charges for services	3,818,550
Total operating revenues	21,701,793
OPERATING EXPENSES	
Claims	15,120,333
Insurance	736,043
Administration	4,628,031
Depreciation	16,769
Total operating expenses	20,501,176
Operating income	1,200,617
NONOPERATING REVENUES (EXPENSES)	
Transfers out	(6,249)
Interest and investment revenues	4,761
Total nonoperating revenues (expenses)	(1,488)
Change in net position	1,199,129
NET POSITION, beginning of year	1,959,843
NET POSITION, end of year	\$ 3,158,972

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2013**

	Governmental Activities
	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 21,340,639
Payments to suppliers	(14,954,142)
Payments to employees	(4,681,200)
	1,705,297
Net cash flows provided by operating activities	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers out	(6,249)
	(6,249)
Net cash flows used in noncapital financing activities	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(21,161)
	(21,161)
Net cash flows used in capital and related financing activities	
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment earnings	4,761
	4,761
Net cash flows provided by investing activities	
Increase in cash and cash equivalents	
	1,682,648
CASH AND CASH EQUIVALENTS, beginning of year	2,311,704
CASH AND CASH EQUIVALENTS, end of year	\$ 3,994,352
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 1,200,617
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation and amortization	16,769
Change in assets and liabilities	
Accounts receivable	(361,154)
Prepays and other assets	176,318
Inventory	3,342
Accounts payable	98,812
Accrued liabilities	570,593
	570,593
Net cash provided by operating activities	\$ 1,705,297

The Notes to the Basic Financial Statements
are an integral part of this statement.

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2013**

	Private Purpose Trust - Available School	Agency Fund
ASSETS		
Cash and investments	\$ -	\$ 10,115,923
Total assets	-	10,115,923
LIABILITIES		
Due to others	11	10,115,923
Total liabilities	11	\$ 10,115,923
NET POSITION (DEFICIT)		
Held in trust for benefits and other purposes	(11)	
Total net position (deficit)	\$ (11)	

**WILLIAMSON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Private Purpose Trust - Available School</u>
ADDITIONS	
Investment earnings	\$ -
DEDUCTIONS	
Apportionment to schools	<u>-</u>
CHANGE IN NET POSITION	-
NET POSITION (DEFICIT), BEGINNING	<u>(11)</u>
NET POSITION (DEFICIT), ENDING	<u><u>\$ (11)</u></u>

**WILLIAMSON COUNTY, TEXAS
NOTES TO 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 upon 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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Financial Reporting Entity – Continued

Blended Component Units

Avery Ranch Road District (the District) was formed by the Commissioners' Court in accordance with the Texas Government Code in February of 2001. The District issues unlimited tax bonds for the purpose of developing roads within the District. The bonds constitute direct obligations of the Avery Ranch Road District payable from ad valorem taxes levied upon all taxable property located within the District. The District is governed by a Board comprised of the Commissioners' Court.

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 pro-active 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.

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 entities are not included in the accompanying financial statements: the Williamson County and Cities Health District and the Williamson County Crisis Center.

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 nonfiduciary 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 FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Measurement Focus, Basis of Accounting and Financial Statement Presentation – Continued

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.

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.

The **Private-Purpose Trust Fund** is used to account for investments, interest, rents and royalties for the benefit of various school districts in the County. The revenues are distributed to the various school districts.

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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

**Measurement Focus, Basis of Accounting and Financial Statement Presentation –
Continued**

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 nonoperating 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 nonoperating revenue and expenses.

New Accounting Pronouncements

In March 2013, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities* (GASB 65). This statement specifies the items that were previously reported as assets and liabilities that should now be reported as deferred outflows of resources, deferred inflows of resources, outflow of resources, or inflows of resources. The requirements of this statement are effective for financial statements for periods beginning after December 31, 2012. The County will adopt GASB 65 in the fiscal year ending September 30, 2014 and is currently evaluating the impact of this standard on its financial statements.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 2. DETAILED RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between total fund balances – governmental funds and net position of governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains, “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this (\$838,695,933) difference are as follows:

Bonds Payable	\$ (782,199,942)
Loss on issuance of refunding bonds	35,719,333
Bond issuance discount	1,014,656
Bond issuance premium	(49,688,681)
Accumulated accretion on capital appreciation bonds	(7,409,062)
Tax anticipation notes	(3,095,000)
Compensated absences	(4,875,913)
Net OPEB obligation	<u>(28,161,324)</u>
Net adjustment to reduce fund balance - governmental funds to arrive at net position of governmental activities	<u><u>\$ (838,695,933)</u></u>

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 2. DETAILED RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – CONTINUED

Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net change in fund balances – total governmental funds and change in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains, “Governmental funds report outlays for capital assets as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$23,326,465 difference are as follows:

Capital outlay	\$	43,503,998
Depreciation expense		<u>(20,177,533)</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	\$	<u>23,326,465</u>

Another element of that reconciliation states, “Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.” The details of this (\$4,878,294) difference are as follows:

Property taxes	\$	466,192
Adjudicated fines		(101,764)
Emergency medical services		719,803
Investment in capital lease		(99,179)
Animal shelter fees		28,152
Intergovernmental reimbursements		<u>(5,891,498)</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$	<u>(4,878,294)</u>

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 2. DETAILED RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – CONTINUED

Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance and the Government-wide Statement of Activities – Continued

Another element of the reconciliation states, “The issuance of long-term debt 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 Position. 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.” The details of this \$19,166,510 difference are as follows:

Capital lease payments	\$	91,148
Issuance of bonds		(119,630,000)
Bond issuance costs		1,213,658
Premium on bond issuance		(7,395,598)
Loss on refunding		8,617,302
Principal payments on tax notes and bonds		<u>136,270,000</u>
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$	<u><u>19,166,510</u></u>

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 2. DETAILED RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – CONTINUED

Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance and the Government-wide Statement of Activities – Continued

Another element of the reconciliation states, “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.” The details of this (\$3,714,903) difference are as follows:

Amortization of bond issuance discount	\$	(124,394)
Amortization of bond issuance premium		7,521,050
Amortization of deferred charges		(2,168,825)
Amortization of loss on refunding bonds		(4,246,339)
Accretion of capital appreciation bonds		(349,671)
Increase in compensated absences		(107,140)
Decrease in accrued interest payable		275,000
Increase in net OPEB obligation		<u>(4,514,584)</u>
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$	<u>(3,714,903)</u>

NOTE 3. 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 prorata 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 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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 3. ASSETS, LIABILITIES AND NET POSITION OR FUND BALANCE – CONTINUED

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.

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 result 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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 3. ASSETS, LIABILITIES AND NET POSITION OR FUND BALANCE – CONTINUED

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 fair market 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

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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 3. ASSETS, LIABILITIES AND NET POSITION OR FUND BALANCE – CONTINUED

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 a range of 80 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 80 to 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, vacation leave, and holiday time is paid upon termination. Governmental fund liability and expenditures are not recognized until they come due for payment in accordance with the provisions of GASB Interpretation 6.

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 issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs 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 FINANCIAL STATEMENTS**

NOTE 3. ASSETS, LIABILITIES AND NET POSITION OR FUND BALANCE – CONTINUED

Fund Balances and Net Position – Continued

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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 3. ASSETS, LIABILITIES AND NET POSITION OR FUND BALANCE – CONTINUED

Fund Balances and Net Position – Continued

Governmental Fund Financial Statements – Continued:

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.

A summary of the nature and purpose of fund balances at September 30, 2013, 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	\$ -	\$ 317,214	\$ -	\$ -	\$ -	\$ -	\$ 317,214
Prepaid items	368,007	-	-	-	-	51,284	419,291
Long-term receivables	-	-	-	-	131,226,571	-	131,226,571
Investment in capital lease	993,203	-	-	-	-	-	993,203
Total nonspendable	1,361,210	317,214	-	-	131,226,571	51,284	132,956,279
Restricted for:							
Construction and maintenance of roads and bridges	-	11,881,947	-	-	8,352,825	-	20,234,772
Payment of general long-term debt principal, interest and related costs	-	-	5,879,889	-	-	661,891	6,541,780
Acquisition of capital assets	-	-	-	80,297,652	-	-	80,297,652
Court mediations	-	-	-	-	-	250,014	250,014
Third Court of Appeals	-	-	-	-	-	361	361
Child safety, health or nutrition	-	-	-	-	-	593,248	593,248
The conservation of endangered species	-	-	-	-	-	321,901	321,901
Technological enhancements	-	-	-	-	-	657,145	657,145
The County Attorney's office	-	-	-	-	-	33,197	33,197
The County jail	-	-	-	-	-	1,222,276	1,222,276
Drug cases, drug education or equipment for law enforcement	-	-	-	-	-	754,068	754,068
Maintenance, digitalization and preservation of County and court records	-	-	-	-	-	3,527,854	3,527,854
Court reporter	-	-	-	-	-	1,018,916	1,018,916
Courthouse and Justice of the Peace security	-	-	-	-	-	396,407	396,407
Welfare fraud	-	-	-	-	-	1,339	1,339
The drug court program	-	-	-	-	-	72,373	72,373
Voting and election services	-	-	-	-	-	424,271	424,271
Juvenile and guardianship programs	-	-	-	-	-	375,532	375,532
Law library	-	-	-	-	-	511,128	511,128
Medical services	-	-	-	-	-	4,185,601	4,185,601
Training	-	-	-	-	-	39,748	39,748
The City of Hutto and Hutto ISD	-	-	-	-	-	351,525	351,525
Recreational facilities	-	-	-	-	-	278,133	278,133
Williamson County landfill	-	-	-	-	-	781,615	781,615
Total Restricted:	-	11,881,947	5,879,889	80,297,652	8,352,825	16,458,543	122,870,856
Committed to:							
Construction and maintenance of roads and bridges	-	-	-	-	-	760,215	760,215
Cash reduction plan	2,706,632	-	-	-	-	-	2,706,632
Employee recognition programs	46,830	-	-	-	-	-	46,830
Total committed:	2,753,462	-	-	-	-	760,215	3,513,677
Unassigned:	72,282,339	-	-	-	-	(3,201)	72,279,138
Total fund balances:	\$ 76,397,011	\$ 12,199,161	\$ 5,879,889	\$ 80,297,652	\$ 139,579,396	\$ 17,266,841	\$ 331,619,950

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 3. ASSETS, LIABILITIES AND NET POSITION OR FUND BALANCE – CONTINUED

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 4. 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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – CONTINUED

Budgetary Information – Continued

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 Safety, County and District Court Technology, County Sheriff, Court Records Preservation, Grants, Guardianship, Juvenile Delinquency Prevention, Northeast Road District, Pass-through Funding Program, Record Technology, Southeast Road District, Southwest Road District, 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 \$183.5 million exists in governmental activities as of September 30, 2013. This deficit is primarily the result of the County issuing bonds to finance the construction of infrastructure contributed to another governmental entities. As of September 30, 2013, the amount of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was \$440.1 million. These bonds will be paid with future property tax revenues restricted for debt service.

Deficit Fund Balance

The Regional Animal Shelter special revenue fund had a deficit balance of \$3,201 as of September 30, 2013. The County is awaiting reimbursement from other participating entities.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 5. DEPOSITS AND INVESTMENTS

As of September 30, 2013, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
Primary government:		
TexPool	\$ 10,078,498	78
TexPool Prime	67,605,047	44
TexStar	8,336,952	64
FCAR	19,950,000	4
FNMA	18,390,000	742
Money Market	7,006,110	206
Toyota Mtr Commercial Paper	15,000,000	52
CD Investments	<u>13,713,686</u>	178
Total fair value	<u>\$ 160,080,293</u>	

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, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. 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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 5. DEPOSITS AND INVESTMENTS – CONTINUED

The County invests in Texas Local Government Investment Pool (TexPool), 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 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 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 invests in Texas Short Term Asset Reserve Program (TexSTAR) which has been organized in conformity with the Texas Government Code, and the Public Funds Investment Act. J.P. Morgan Investment Management, Inc. (JPMIM) or the (investment manager) and First Southwest Asset Management, Inc. (FSAM) serve as co-administrators for TEXSTAR. JPMIM provides investment management services, and FSAM provides participant services and marketing. Custodial, transfer agency, fund accounting and depository services are provided by JPMorgan Chase Bank, N.A. and/or its subsidiary J.P. Morgan Investor Services Co. The 12 member board of directors for TexStar is comprised of individuals from participating government entities in the pool.

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.

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. As of September 30, 2013, the County's balances on deposit with financial institutions were collateralized with securities held by the pledging financial institution in the County's name or FDIC insurance. At September 30, 2013, the carrying amount of the County's demand deposits was \$72,315,423 and the bank balance was \$66,257,084.

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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 5. DEPOSITS AND INVESTMENTS – CONTINUED

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

Investment Type	Rating	Rating Agency
TexPool	AAAm	Standard & Poor's
TexPool Prime	AAAm	Standard & Poor's
TexStar	AAAm	Standard & Poor's
FCAR	A - 1+ (sf)	Standard & Poor's
FNMA	AA+	Standard & Poor's
Toyota Mtr Commercial Paper	AA+	Standard & Poor's

NOTE 6. RECEIVABLES AND DEFERRED REVENUE

Receivables as of year-end for the County's individual major funds and nonmajor 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	\$ 1,613,580	\$ 199,555	\$ 949,935	\$ -	\$ -	\$ 3,810	\$ 2,766,880
Adjudicated fines	3,176,116	-	-	-	-	-	3,176,116
Emergency medical services	8,052,279	-	-	-	-	-	8,052,279
Intergovernmental	178,322	210,815	-	10,746,534	131,226,571	874,402	143,236,644
Interest	24,105	-	-	13,604	-	-	37,709
Other	940,506	18,140	9,082	-	-	235,985	1,203,713
Gross receivables	13,984,908	428,510	959,017	10,760,138	131,226,571	1,114,197	158,473,341
Less: allowance for uncollectibles	6,396,604	-	-	-	-	-	6,396,604
Net total receivables	<u>\$ 7,588,304</u>	<u>\$ 428,510</u>	<u>\$ 959,017</u>	<u>\$ 10,760,138</u>	<u>\$ 131,226,571</u>	<u>\$ 1,114,197</u>	<u>\$ 152,076,737</u>

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 6. RECEIVABLES AND DEFERRED REVENUE – CONTINUED

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. Governmental funds also defer revenue recognition 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:

	<u>Unavailable</u>	<u>Unearned</u>
General fund		
Delinquent property taxes receivable	\$ 1,502,697	\$ -
Adjudicated fines	960,776	-
Emergency medical services	2,380,421	-
Investment in capital lease	993,203	-
Other	-	273,764
	<hr/>	<hr/>
Total general fund	5,837,097	273,764
Special road and bridge		
Delinquent property taxes receivable	184,082	-
Other	-	16,604
	<hr/>	<hr/>
Total special road and bridge	184,082	16,604
Debt service fund		
Delinquent property taxes receivable	883,809	-
	<hr/>	<hr/>
Total debt service fund	883,809	-
Capital projects fund		
Intergovernmental	7,690,267	-
	<hr/>	<hr/>
Total capital projects fund	7,690,267	-
Other governmental funds		
Delinquent property taxes receivable	3,809	-
Animal shelter fees	160,146	-
Other	-	744,564
	<hr/>	<hr/>
Total other governmental funds	163,955	744,564
	<hr/>	<hr/>
Total governmental funds	<u>\$ 14,759,210</u>	<u>\$ 1,034,932</u>

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 7. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2013, was as follows:

	Beginning Balance	Additions/ Transfers to	Disposals/ Transfers from	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 130,349,661	\$ 19,828,661	\$ (905,689)	\$ 149,272,633
Construction in progress	35,438,368	33,499,527	(44,602,113)	24,335,782
Total assets not being depreciated	165,788,029	53,328,188	(45,507,802)	173,608,415
Capital assets, being depreciated:				
Buildings and improvements	167,335,353	14,679,508	-	182,014,861
Infrastructure	225,988,486	41,446,663	(3,093,967)	264,341,182
Intangible	18,152,113	1,282,517	-	19,434,630
Machinery and equipment	60,556,197	9,215,619	(2,198,900)	67,572,916
Total capital assets being depreciated	472,032,149	66,624,307	(5,292,867)	533,363,589
Less accumulated depreciation:				
Buildings and improvements	43,803,501	4,767,629	(50,102)	48,521,028
Infrastructure	83,365,809	9,746,366	(868,491)	92,243,684
Intangible	3,524,150	830,960	-	4,355,110
Machinery and equipment	32,494,803	4,832,578	(2,145,003)	35,182,378
Total accumulated depreciation	163,188,263	20,177,533	(3,063,596)	180,302,200
Total capital assets being depreciated, net	308,843,886	46,446,774	(2,229,271)	353,061,389
Governmental activities capital assets, net	<u>\$ 474,631,915</u>	<u>\$ 99,774,962</u>	<u>\$ (47,737,073)</u>	<u>\$ 526,669,804</u>

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 7. CAPITAL ASSETS – CONTINUED

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

Governmental activities:	
General government	\$ 1,930,320
Public safety	5,003,748
Transportation support	10,946,913
Judicial	817,538
Community services	1,462,245
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	<u>16,769</u>
Total depreciation expense - governmental activities	<u><u>\$ 20,177,533</u></u>

Construction Commitments

The County has active construction projects as of September 30, 2013. The projects include road construction, parks and park improvements, as well as facilities construction. As of September 30, 2013, the County's commitments with contractors were as follows:

<u>Project</u>	<u>Spent-to-date</u>	<u>Remaining Commitment</u>
Road construction, parks and park improvements, facilities construction	<u>\$ 1,057,945,546</u>	<u>\$ 36,162,856</u>

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

There were no interfund receivables or payables at September 30, 2013.

The composition of interfund transfers for the year ended September 30, 2013 is as follows:

	Transfers In				Total
	Debt Service	Capital Projects	Special Road and Bridge	Other Governmental Funds	
Transfers out:					
General fund	\$ -	\$ 4,622,036	\$ -	\$ 6,205,269	\$ 10,827,305
Special road and bridge	-	516,895	-	-	516,895
Pass-through toll fund	6,000,000	-	-	-	6,000,000
Other governmental funds	-	165,777	468,593	153,893	788,263
Internal service funds	-	-	6,249	-	6,249
Total transfers out	\$ 6,000,000	\$ 5,304,708	\$ 474,842	\$ 6,359,162	\$ 18,138,712

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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 9. 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, 2013, the future minimum lease payments to be received under the lease are as follows:

<u>Year Ending September 30,</u>	<u>Payment</u>
2014	\$ 24,000
2015	24,000
2016	24,000
2017	24,000
2018	24,000
2019-2023	120,000
2024-2028	120,000
2029-2033	120,000
2034-2038	<u>116,000</u>
Total minimum lease payments receivable	596,000
Less: unearned income	(435,126)
Estimated unguaranteed residual value	<u>751,722</u>
Net investment in capital lease	<u><u>\$ 912,596</u></u>

The County has agreements to lease radio equipment to other governments. For accounting purposes, the County has classified the lease as a direct financing lease. At September 30, 2013, the future minimum lease payments to be received under the lease are as follows:

<u>Year Ending September 30,</u>	<u>Payment</u>
2014	\$ 30,291
2015	20,698
2016	11,430
2017	11,430
2018	10,382
2019	<u>4,143</u>
Total minimum lease payments receivable	88,374
Less: unearned income	<u>(7,767)</u>
Net investment in capital lease	<u><u>\$ 80,607</u></u>

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. 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, 2013:

	Balance September 30, 2012	Additions	Retirements	Balance September 30, 2013	Amounts Due Within One Year
Governmental activities					
Bonds payable	\$ 797,369,942	\$ 119,630,000	\$ 134,800,000	\$ 782,199,942	\$ 34,990,000
Accumulated accretion of interest	7,059,391	349,671	-	7,409,062	-
Deferred amounts:					
For issuance premium	49,814,133	7,395,598	7,521,050	49,688,681	3,814,460
For issuance discount	(1,139,050)	-	(124,394)	(1,014,656)	(104,911)
For loss on refunding	(31,348,370)	(8,617,302)	(4,246,339)	(35,719,333)	(3,542,822)
Total bonds payable	<u>821,756,046</u>	<u>118,757,967</u>	<u>137,950,317</u>	<u>802,563,696</u>	<u>35,156,727</u>
Tax anticipation notes	4,565,000	-	1,470,000	3,095,000	1,520,000
Capital lease	91,148	-	91,148	-	-
Net OPEB obligation	23,646,740	5,610,847	1,096,263	28,161,324	-
Compensated absences	<u>4,768,773</u>	<u>6,984,416</u>	<u>6,877,276</u>	<u>4,875,913</u>	<u>4,875,913</u>
Total governmental activities	<u>\$ 854,827,707</u>	<u>\$ 131,353,230</u>	<u>\$ 147,485,004</u>	<u>\$ 838,695,933</u>	<u>\$ 41,552,640</u>

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.

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 \$340 million of the County's bonds outstanding as of September 30, 2013, 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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

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 Commissioner’s 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	Unlimited Tax Road & Refunding Bonds Series 2004	2/15/2029	\$ 82,535,000	3.0-5.25% 2/15, 8/15
4/13/2004	Limited Tax Refunding Bonds Series 2004A	2/15/2020	62,110,000	3.0-5.25% 2/15, 8/15
4/5/2005	Unlimited Tax Refunding Bonds Series 2005	2/15/2022	83,590,000	5.0-5.25% 2/15, 8/15
1/17/2006	Unlimited Tax Road Bonds Series 2006	2/15/2030	53,465,000	4.0-5.0% 2/15, 8/15
2/16/2006	Combination Tax & Revenue CO's Series 2006	2/15/2026	46,180,000	3.5-5.0% 2/15, 8/15
9/27/2006	Pass Through Toll & Limited Tax Series 2006	2/15/2026	27,000,000	4.0-5.0% 2/15, 8/15
11/16/2006	Unlimited Tax Refunding Bonds Series 2006	2/15/2027	91,346,942	4.0-5.0% 2/15, 8/15
11/16/2006	Limited Tax Refunding Bonds Series 2006A	2/15/2026	16,946,000	4.0-4.5% 2/15, 8/15
9/27/2007	Unlimited Tax Road Bonds Series 2007	2/15/2032	147,535,000	4.0-5.0% 2/15, 8/15
9/27/2007	Limited Tax Bonds Series 2007A	2/15/2022	14,000,000	4.0-4.6% 2/15, 8/15
9/29/2008	Limited Tax Notes Series 2008	9/30/2015	10,000,000	3.34% 2/15, 8/15
3/3/2009	Limited Tax Bonds Series 2009	9/30/2029	8,000,000	3.0-5.0% 2/15, 8/15
3/3/2009	Pass Through Toll & Limited Tax Series 2009	9/30/2034	89,235,000	3.0-5.125% 2/15,8/15
7/14/2010	Pass Through Toll & Limited Tax Series 2010	9/30/2035	33,995,000	3.0-5.0% 2/15,8/15

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Bonds – Continued

Issue Date	Description	Maturity	Original Amount	Interest Rate / Coupon Date
11/18/2010	Limited Tax Refunding Bonds Series 2010	9/30/2026	12,930,000	2.0-4.0% 2/15,8/15
4/12/2011	Unlimited Tax Road Bonds Series 2011	9/30/2036	76,860,000	2.0-5.0% 2/15,8/15
11/30/2011	Limited Tax Refunding Bonds Series 2011	2/15/2025	36,565,000	3.0-5.0% 2/15,8/15
11/30/2011	Pass Through Toll & Limited Tax Series 2011	2/15/2031	10,000,000	2.0-4.0% 2/15,8/15
3/21/2012	Limited Tax Refunding Bonds Series 2012	2/15/2030	140,640,000	3.0-5.0% 2/15,8/15
12/1/2012	Limited Taxable Refunding Bonds Series 2012	9/30/2029	32,895,000	0.55-3.0% 2/15,8/15
4/15/2013	Limited Tax Refunding Bonds Series 2013	9/30/2032	71,750,000	1.0-4.0% 2/15,8/15
4/15/2013	Pass Through Revenue & LTD Tax Bonds Series 2013	9/20/2033	14,985,000	1.0-4.0% 2/15,8/15

Refunding Bonds (from table)

In April 2004, Unlimited Tax Road and Refunding Bonds, Series 2004 in the amount of \$82,535,000 were issued. \$11,875,000 of these bonds was used to provide resources to purchase U. S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$12,500,000 of Unlimited Tax Road Bonds, Series 1997. 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.

Also in April 2004, Limited Tax Refunding Bonds, Series 2004A in the amount of \$62,110,000 were issued. These bonds were used to provide resources to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$60,600,000 of certificates of obligation. 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.

WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Refunding Bonds (from table) – Continued

Unlimited Tax Refunding Bonds, Series 2005 in the amount of \$83,590,000 were issued in April of 2005. These bonds were used to provide resources to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$90,928,483 of unlimited 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 reacquisition price exceeded the net carrying amount of the old debt by \$6,568,483. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 23 years by \$4,337,171 and resulted in an economic gain of \$3,442,608.

In November of 2006, Unlimited Tax Refunding Bonds, Series 2006 in the amount of \$91,364,941 were issued. These bonds were used to provide resources to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$95,232,230 of 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 reacquisition price exceeded the net carrying amount of the old debt by \$3,867,231. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 21 years by \$5,097,526 and resulted in an economic gain of \$3,603,395.

Also in November of 2006, Limited Tax Refunding Bonds, Series 2006 in the amount of \$16,946,000 were issued. These bonds were used to purchase U. S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$16,594,545 of general obligation 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 reacquisition price exceeded the net carrying amount of the old debt by \$759,544. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 13 years by \$687,988, and resulted in an economic gain of \$752,225.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Refunding Bonds (from table) – Continued

In November of 2010, Limited Tax Refunding Bonds, Series 2010 in the amount of \$12,930,000 were issued. These bonds were used to purchase U. S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$12,235,000 of certain Series 2001 tax road bonds, Series 2002A general obligation bonds, and Series 2006 Pass-through toll and limited tax 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 reacquisition price exceeded the net carrying amount of the old debt by \$1,170,896. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 15 years by \$685,563, and resulted in an economic gain of \$634,140.

In November of 2011, Limited Tax Refunding Bonds, Series 2011 in the amount of \$36,565,000 were issued. These bonds were used to purchase U. S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$38,215,000 of certain Series 2004A limited tax bonds, Series 2006 pass-through revenue bonds and Series 2004 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 reacquisition price exceeded the net carrying amount of the old debt by \$3,906,230. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 10 years by \$2,670,494, and resulted in an economic gain of \$2,417,237.

In March 2012, Limited Tax Refunding Bonds, Series 2012 in the amount of \$140,640,000 were issued. These bonds were used to purchase U. S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$145,425,000 of certain Series 2004 unlimited tax road bonds, Series 2006 unlimited tax road bonds, Series 2006 combination tax revenue bonds, Series 2006 pass through toll revenue and limited tax bonds and Series 2007 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 reacquisition price exceeded the net carrying amount of the old debt by \$19,426,215. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 18 years by \$13,852,773, and resulted in an economic gain of \$10,699,260.

WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Refunding Bonds (from table) – Continued

In December 2012, Limited Tax Refunding Bonds, Series 2012 in the amount of \$32,895,000 were issued. These bonds were used to purchase U. S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$30,580,000 of certain Series 2004A limited tax refunding bonds and Series 2004 unlimited tax road and refunding 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 reacquisition price exceeded the net carrying amount of the old debt by \$2,131,142. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 16 years by \$4,720,783, and resulted in an economic gain of \$4,126,307.

In April 2013, Limited Tax Refunding Bonds, Series 2013 in the amount of \$71,750,000 were issued. These bonds were used to purchase U. S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$71,465,000 of certain Series 2006 unlimited tax road bonds, Series 2007 unlimited tax road bonds, Series 2006 combination tax revenue bonds, and Series 2007 limited tax 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 reacquisition price exceeded the net carrying amount of the old debt by \$6,486,160. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease total debt service payments over the next 19 years by \$7,600,832, and resulted in an economic gain of \$6,076,181.

In the current and prior years, the County defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On September 30, 2013, \$272,390,000 of bonds considered defeased are still outstanding.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Blended Component Unit

Issue Date	Description	Maturity	Original Amount	Interest Rate / Coupon Date
2/14/2002	Unlimited Tax Road Bonds Series 2002	8/15/2015	\$6,425,000	4.9-5.75% 2/15, 8/15
3/27/2003	Unlimited Tax Road Bonds Series 2003	8/15/2023	4,620,000	3.5-5.0% 2/15, 8/15
9/13/2005	Unlimited Tax Road Bonds Series 2005	8/15/2029	5,955,000	4.0-4.8% 2/15, 8/15
7/3/2007	Unlimited Tax Refunding Bonds Series 2007	8/15/2022	3,535,000	3.9-5.5% 2/15, 8/15
3/21/2012	Unlimited Tax Refunding Bonds Series 2012	9/30/2025	7,475,000	2.0-4.0% 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.

Unlimited Tax Refunding Bonds, Series 2007 in the amount of \$3,535,000 were issued by the Avery Ranch Road District. These bonds were used to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$3,534,378 of general obligation 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 reacquisition price exceeded the net carrying amount of the old debt by \$352,490. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 10. LONG-TERM LIABILITIES – CONTINUED

Refunding Bonds (Blended Component Unit)

Unlimited Tax Refunding Bonds, Series 2012 in the amount of \$7,475,000 were issued by the Avery Ranch Road District. These bonds were used to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$7,535,000 certain series 2002 unlimited tax road bonds, series 2003 unlimited tax road bonds and series 2005 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 reacquisition price exceeded the net carrying amount of the old debt by \$295,594. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. This advance refunding was undertaken to decrease the total debt service payments over the next 13 years by \$966,820, and resulted in an economic gain of \$791,445. 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.

On September 30, 2013, there were no bonds considered defeased that were still outstanding.

Debt Service Requirement – All Bonds and Tax Anticipation Notes

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

<u>Fiscal Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 36,510,000	\$ 33,703,568	\$ 70,213,568
2015	36,850,000	32,036,827	68,886,827
2016	39,105,000	30,386,089	69,491,089
2017	40,540,000	28,724,089	69,264,089
2018	43,245,000	27,017,064	70,262,064
2019 - 2023	226,915,000	116,950,721	343,865,721
2024 - 2028	220,155,000	55,580,435	275,735,435
2029 - 2033	124,835,000	18,919,836	143,754,836
2034 - 2039	27,130,000	1,599,494	28,729,494
Total	<u>\$ 795,285,000</u>	<u>\$ 344,918,123</u>	<u>\$ 1,140,203,123</u>

Included in the above principal amounts are accreted interest amounts that have not yet been recognized at September 30, 2013 totaling approximately \$10 million.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 11. RETIREMENT PLAN

Plan Description

Williamson County, Texas, 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 586 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 8 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 8 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.

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.

Funding Policy

The employer 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 11.96% for the months of the accounting year in 2012, and 12.26% for the months of the accounting year in 2013.

The deposit rate payable by the employee members for calendar year 2013 is the rate of 7.0%, as adopted by the governing body of the employer.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 11. RETIREMENT PLAN – CONTINUED

Funding Policy – Continued

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2011 and December 31, 2012, the basis for determining the contribution rates for calendar years 2012 and 2013. The December 31, 2012, actuarial valuation is the most recent valuation.

Actuarial Liabilities and Funding Progress

Actuarial Valuation Date	12/31/2010	12/31/2011	12/31/2012
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period	20	20	20
Asset valuation method	SAF: 10-Yr smoothed value ESF: Fund Value	SAF: 10-Yr smoothed value ESF: Fund Value	SAF: 10-Yr smoothed value ESF: Fund Value
Actuarial Assumptions:			
Investment return	8.00%	8.00%	8.00%
Projection salary increases	5.4	5.4	5.4
Inflation	3.5	3.5	3.5
Cost-of-living adjustments	0.00%	0.00%	0.00%

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 11. RETIREMENT PLAN – CONTINUED

Funding Policy – Continued

**Trend Information for the
Retirement Plan for the Employees of Williamson County**

Fiscal year	2011	2012	2013
Annual required contribution (ARC)	\$ 7,952,547	\$ 8,313,448	\$ 8,542,146
Interest on net pension asset	(37,925)	(39,678)	(41,512)
Adjustment to ARC	16,015	16,755	29,770
Annual pension cost	7,930,637	8,290,525	8,530,404
Contributions made	(7,952,548)	(8,313,449)	(8,800,874)
Change in net pension obligation (asset)	(21,911)	(22,924)	(270,470)
Net pension obligation (asset), beginning of year	(474,065)	(495,976)	(518,900)
Net pension obligation (asset), end of year	<u>\$ (495,976)</u>	<u>\$ (518,900)</u>	<u>\$ (789,370)</u>
Percentage of APC contributed	100.3%	100.3%	103.2%

**Schedule of Funding Progress for the Retirement Plan
for the Employees of Williamson County**

Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (1) (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2010	166,561,976	196,395,543	29,833,567	84.81%	69,109,762	43.17%
2011	183,993,927	216,696,839	32,702,912	84.91%	69,836,152	46.83%
2012	197,685,280	234,075,332	36,390,052	84.45%	72,032,763	50.52%

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 12. POSTEMPLOYMENT HEALTH CARE

Plan Description and Funding Policy. 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 equal to the County employees' rate. 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.

Effective May 24, 2005, the County grandfathered current retirees with dependents over age 65 so that their dependents are covered until the retiree reaches age 65 (or 70 for those previously grandfathered retirees who retired prior to May 1, 1994). Other current retirees and any future retirees with dependents under age 65 will lose dependent coverage when the dependent reaches age 65. Retirees will continue to have individual coverage until they reach the age of 65.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 12. POSTEMPLOYMENT HEALTH CARE – CONTINUED

Annual OPEB Cost and Net OPEB Obligation. The County's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a closed period not to exceed 28 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's OPEB obligation to the postemployment medical plan.

Fiscal Year	2011	2012	2013
Annual Required Contribution (ARC)	\$ 7,446,009	\$ 7,684,281	\$ 6,144,492
Interest on Net OPEB Obligation	438,698	692,858	945,870
Adjustment to the ARC	(658,189)	(827,580)	(1,479,515)
Annual OPEB Cost	7,226,518	7,549,559	5,610,847
Contributions Made	(872,520)	(1,224,269)	(1,096,263)
Increase in Net OPEB Obligation	6,353,998	6,325,290	4,514,584
Net OPEB Obligation, beginning of year	10,967,452	17,321,450	23,646,740
Net OPEB Obligation, end of year	<u>\$ 17,321,450</u>	<u>\$ 23,646,740</u>	<u>\$ 28,161,324</u>

Fiscal Year Ended	Annual OPEB Cost	Actual Contribution Made	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
9/30/2011	\$ 7,226,518	\$ 872,520	12.1%	\$ 17,321,450
9/30/2012	7,549,559	1,224,269	16.2%	23,646,740
9/30/2013	5,610,847	1,096,263	19.5%	28,161,324

Funded Status and Funding Progress. The funding status of the post employment medical plan as of the most recent actuarial valuation date is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
10/1/2010	\$ -	47,659,778	47,659,778	0.00%	\$ 69,109,762	69.0%
10/1/2010	-	47,659,778	47,659,778	0.00%	69,109,762	69.0%
10/1/2012	-	41,418,618	41,418,618	0.00%	72,032,763	57.5%

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 12. POSTEMPLOYMENT HEALTH CARE – CONTINUED

Actuarial valuations of an ongoing plan involve estimates of the value reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. A schedule of funding progress presents multi-trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. The County's schedule of funding progress appears on the previous page.

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

In the October 1, 2010 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions include a 4.0% investment rate of return compounded annually (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, an annual health care cost trend rate of 9.7% in the first year, 6.2% in the second year, 5.5% in the third year, 5.7% in the fourth year, and ultimately grade down to 4.5% per year after the 72nd year. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized as a level dollar over a closed 28-year period.

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.

**WILLIAMSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS**

NOTE 13. EMPLOYEE BENEFITS PLAN – CONTINUED

A reconciliation of claims liabilities is shown below.

	2013	2012
Claims liabilities at October 1	\$ 981,720	\$ 648,538
Incurred claims	15,120,333	13,789,882
Payments on claims	(14,546,250)	(13,456,700)
Claims liabilities at September 30	\$ 1,555,803	\$ 981,720

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.

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, 2013, 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 combined financial statements for such contingencies.

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes				
Ad valorem taxes	\$ 96,984,681	\$ 96,984,681	\$ 97,877,746	\$ 893,065
Penalty and interest	1,305,000	1,305,000	983,638	(321,362)
Alcohol beverage taxes	<u>625,000</u>	<u>625,000</u>	<u>782,820</u>	<u>157,820</u>
Total taxes	98,914,681	98,914,681	99,644,204	729,523
Fees of office				
County sheriff	321,000	321,000	276,250	(44,750)
County clerk	3,048,000	3,048,000	3,679,841	631,841
Tax assessor/collector	4,303,000	4,303,000	4,757,702	454,702
District clerk	804,500	804,500	603,517	(200,983)
Justice of the peace	418,500	418,500	464,950	46,450
Constables	817,500	817,500	957,063	139,563
Personal bond office	153,500	153,500	132,685	(20,815)
County attorney	83,500	83,500	70,977	(12,523)
Other	<u>550,400</u>	<u>550,400</u>	<u>582,086</u>	<u>31,686</u>
Total fees of office	10,499,900	10,499,900	11,525,071	1,025,171
Fines and forfeitures				
County clerk	897,000	897,000	956,590	59,590
District clerk	765,000	765,000	726,145	(38,855)
Justice of the peace	<u>2,222,000</u>	<u>2,222,000</u>	<u>2,480,045</u>	<u>258,045</u>
Total fines and forfeitures	3,884,000	3,884,000	4,162,780	278,780
Charges for services				
Emergency medical service	9,409,000	9,409,000	10,025,591	616,591
County sheriff	1,000	679,724	705,996	26,272
Constables	-	349,364	461,093	111,729
Parks	266,100	280,510	280,014	(496)
Other	<u>1,884,750</u>	<u>1,932,862</u>	<u>2,303,821</u>	<u>370,959</u>
Total charges for services	11,560,850	12,651,460	13,776,515	1,125,055
Intergovernmental				
Federal payments in lieu of taxes	203,500	203,500	146,372	(57,128)
Prisoner payments	180,000	180,000	152,963	(27,037)
State shared	<u>1,589,039</u>	<u>1,695,297</u>	<u>1,769,308</u>	<u>74,011</u>
Total intergovernmental	1,972,539	2,078,797	2,068,643	(10,154)
Investment income and other				
Investment income	415,000	415,000	403,828	(11,172)
Other	<u>233,500</u>	<u>294,295</u>	<u>398,530</u>	<u>104,235</u>
Total investment income and other	648,500	709,295	802,358	93,063
Total revenues	<u>\$ 127,480,470</u>	<u>\$ 128,738,133</u>	<u>\$ 131,979,571</u>	<u>\$ 3,241,438</u>

See Independent Auditor's Report.

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2013

Expenditures	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
General government				
County judge	\$ 715,104	\$ 672,677	\$ 642,210	\$ 30,467
Commissioners' court	1,045,029	1,046,129	1,000,920	45,209
County clerk	705,014	675,451	667,698	7,753
Non-departmental	4,083,008	3,714,353	3,714,353	-
County auditor	2,112,157	2,112,157	2,051,809	60,348
Purchasing	595,593	595,593	581,210	14,383
County treasurer	497,630	518,250	490,860	27,390
Budget office	206,530	214,339	199,217	15,122
Tax assessor/collector	3,126,638	3,135,894	3,004,286	131,608
Infrastructure department	297,600	257,850	225,816	32,034
Office buildings	5,549,312	5,808,252	5,323,694	484,558
Information technology services	4,708,191	4,896,256	4,690,250	206,006
Human resources	865,511	846,382	747,031	99,351
General elections	1,513,123	1,518,194	1,263,722	254,472
Total general government	26,020,440	26,011,777	24,603,076	1,408,701
Public safety				
Constable, precinct 1	948,457	1,008,484	956,730	51,754
Constable, precinct 2	1,042,318	1,078,780	1,004,854	73,926
Constable, precinct 3	1,156,550	1,280,835	1,224,554	56,281
Constable, precinct 4	1,034,216	1,185,421	1,140,586	44,835
County sheriff	17,243,045	17,879,802	17,659,554	220,248
Department of public safety	136,001	138,383	134,996	3,387
Jail and law enforcement	19,560,354	19,821,651	18,947,992	873,659
Juvenile services	9,613,223	9,656,281	8,930,191	726,090
Adult probation	203,275	205,384	201,975	3,409
Emergency medical services	13,287,073	13,733,484	13,733,484	-
Emergency services	770,817	414,793	309,995	104,798
Mobile outreach team	568,361	589,403	554,859	34,544
Emergency management	291,142	270,165	268,120	2,045
Emergency Haz-Mat	338,523	339,647	329,639	10,008
Emergency 911 communications	4,299,846	4,404,861	4,029,731	375,130
Total public safety	70,493,201	72,007,374	69,427,260	2,580,114
Judicial				
County courts-at-law	900,500	930,897	930,897	-
County courts-at-law #1	440,291	440,291	435,349	4,942
County courts-at-law #2	438,801	438,801	437,240	1,561
County courts-at-law #3	425,238	425,238	409,236	16,002
County courts-at-law #4	452,738	452,738	437,277	15,461
District courts	2,194,792	2,573,084	2,375,947	197,137
26th Judicial court	233,726	235,635	232,878	2,757
277th Judicial court	231,277	231,277	226,807	4,470
368th Judicial court	235,777	239,979	237,281	2,698
395th Judicial court	231,799	231,799	229,202	2,597
425th Judicial court	223,244	224,233	207,987	16,246
District attorney	2,735,879	2,762,801	2,615,589	147,212
District clerk	1,637,254	1,637,254	1,608,544	28,710
Justice court, precinct 1	807,982	842,174	834,244	7,930
Justice court, precinct 2	798,367	798,367	782,230	16,137

See Independent Auditor's Report.

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

Expenditures (Continued)	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Judicial (Continued)				
Justice court, precinct 3	1,007,183	1,056,311	1,034,591	21,720
Justice court, precinct 4	920,003	982,083	982,083	-
County attorney	3,490,210	3,554,655	3,443,347	111,308
County clerk	979,033	1,008,596	973,285	35,311
Personal bond office	97,691	100,692	94,964	5,728
Total judicial	18,481,785	19,166,905	18,528,978	637,927
Community services				
Veterans service	237,908	257,795	246,701	11,094
Health department	2,162,099	2,171,682	2,143,834	27,848
Recycling center	66,381	66,381	62,182	4,199
Agricultural extension service	292,708	241,221	241,221	-
Parks department	1,195,557	1,254,714	1,220,227	34,487
Public welfare	780,529	768,077	768,077	-
Child welfare	111,500	94,711	94,711	-
Museum	200,834	200,834	200,834	-
Total community services	5,047,516	5,055,415	4,977,787	77,628
Debt service				
Principal	91,148	91,148	91,148	-
Interest and other charges	1,593	1,593	1,593	-
Total debt service	92,741	92,741	92,741	-
Capital outlay	2,704,733	2,318,625	2,284,372	34,253
Total expenditures	\$ 122,840,416	\$ 124,652,837	\$ 119,914,214	\$ 4,738,623

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
YEAR ENDED SEPTEMBER 30, 2013

	<u>Final</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Taxes	\$ 57,942,525	\$ 58,419,802	\$ 477,277
Intergovernmental	120,400	120,423	23
Investment earnings	75,000	27,488	(47,512)
Total revenues	<u>58,137,925</u>	<u>58,567,713</u>	429,788
EXPENDITURES			
Debt service			
Principal	33,390,000	33,390,000	-
Interest and other charges	33,705,122	33,694,943	10,179
Bond issuance fees	1,039,762	1,020,677	19,085
Total expenditures	<u>68,134,884</u>	<u>68,105,620</u>	29,264
Excess (deficiency) of revenues over (under) expenditures	(9,996,959)	(9,537,907)	459,052
Other financing sources (uses)			
Issuance of long-term debt	104,645,000	104,645,000	-
Premium on issuance of long-term debt	6,074,136	6,074,136	-
Transfers in	6,000,000	6,000,000	-
Payment to bond escrow agent	(110,662,302)	(110,662,302)	-
Total other financing sources and uses	<u>6,056,834</u>	<u>6,056,834</u>	-
Net change in fund balance	(3,940,125)	(3,481,073)	459,052
FUND BALANCE, beginning	<u>9,360,962</u>	<u>9,360,962</u>	-
FUND BALANCE, ending	<u>\$ 5,420,837</u>	<u>\$ 5,879,889</u>	<u>\$ 459,052</u>

NONMAJOR 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 nonmajor 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 advertisement and preparation necessary to acquire attention and attendance.

Appellate Judicial 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 – This fund is used to account for the issuance of unlimited tax bonds for the purpose of reimbursing the developer for the construction costs of developing roads within the District. Also, receipts of assessed taxes are accounted for in this fund to pay bonds issued by the District.

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 is used to account for the financial resources and uses of a blended component unit. The component unit was established to provide for the conservation of endangered species in the Williamson County area.

County and District 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 the court in which it has been collected.

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 and Hot Check collections.

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 use 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 communications 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.

Drug Court – Counties with a population of 200,000 or more are mandated to create a Drug Court Program. The fund was created for the 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.

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 – The 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.

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.

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.

Medicaid Supplemental Payments – This fund was established as a result of the Williamson County indigent Care Affiliation Agreement entered into between Williamson County, Round Rock Medical Center, and Seton Medical Center Williamson in August 2010. As part of the collaboration established between the hospitals and the County, the County has chosen to use a portion of its annual ad valorem tax revenues to fund Medicaid services provided to Williamson County residents by these hospitals.

Revenues to this fund will be spent to pay for Medicaid services provided by Round Rock Medical Center and Seton Medical Center Williamson by funding Medicaid supplemental payments to the hospitals through intergovernmental transfers of funding to the state.

Northeast Road District – The purpose of this fund was to account for the issuance of tax bonds to improve and develop roads within the District. Now that all debt has been repaid, the funds can be spent at the discretion of the Commissioners' Court.

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

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 – 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 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 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.

Southeast Road District – The purpose of this fund was to account for the issuance of tax bonds to improve and develop roads within the District. Now that all debt has been repaid, the funds can be spent at the discretion of the Commissioners' Court.

Southwest Road District – The purpose of this fund was to account for the issuance of tax bonds to improve and develop roads within the District. Now that all debt has been repaid, the funds can be spent at the discretion of the Commissioners' Court.

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.

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 Williamson County Precinct One. The program has been established through cooperation with local governments, school districts and agencies to assist with local truancy cases.

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
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013**

	Alternate Dispute Resolution	Appellate Judicial System	Avery Ranch Road District	Child Safety	Conservation Foundation	County and District Court Technology	County Attorney Hot Check
ASSETS							
Cash and investments	\$ 250,293	\$ 5,756	\$ 661,892	\$ 578,309	\$ 362,393	\$ 43,660	\$ 35,598
Accounts receivable (net of allowance)	217	361	3,810	14,939	-	341	5
Due from other governments	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 250,510	\$ 6,117	\$ 665,702	\$ 593,248	\$ 362,393	\$ 44,001	\$ 35,603
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 496	\$ 5,756	\$ -	\$ -	\$ 37,060	\$ -	\$ 51
Accrued liabilities	-	-	-	-	3,432	-	2,355
Due to other governments	-	-	-	-	-	-	-
Deferred revenue	-	-	3,811	-	-	-	-
Total liabilities	496	5,756	3,811	-	40,492	-	2,406
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	250,014	361	661,891	593,248	321,901	44,001	33,197
Committed	-	-	-	-	-	-	-
Total fund balances	250,014	361	661,891	593,248	321,901	44,001	33,197
TOTAL LIABILITIES AND FUND BALANCES	\$ 250,510	\$ 6,117	\$ 665,702	\$ 593,248	\$ 362,393	\$ 44,001	\$ 35,603

County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System (RCS)	Court Records Preservation	Court Reporter	Courthouse Security	District Attorney Asset Forfeitures	District Attorney Welfare Fraud	Drug Court
\$ 1,222,276	\$ 614,789	\$ 8,235	\$ 263,489	\$ 1,020,741	\$ 269,152	\$ 144,048	\$ 1,339	\$ 82,509
-	-	10,874	822	1,083	2,525	30	-	-
-	-	-	-	-	-	-	-	-
-	-	3,225	-	-	-	-	-	9,859
<u>\$ 1,222,276</u>	<u>\$ 614,789</u>	<u>\$ 22,334</u>	<u>\$ 264,311</u>	<u>\$ 1,021,824</u>	<u>\$ 271,677</u>	<u>\$ 144,078</u>	<u>\$ 1,339</u>	<u>\$ 92,368</u>

\$ -	\$ 704	\$ 18,679	\$ -	\$ 2,908	\$ 416	\$ 4,095	\$ -	\$ 10,136
-	-	3,655	-	-	9,224	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	704	22,334	-	2,908	9,640	4,095	-	10,136
-	-	-	-	-	-	-	-	9,859
1,222,276	614,085	-	264,311	1,018,916	262,037	139,983	1,339	72,373
-	-	-	-	-	-	-	-	-
<u>1,222,276</u>	<u>614,085</u>	<u>-</u>	<u>264,311</u>	<u>1,018,916</u>	<u>262,037</u>	<u>139,983</u>	<u>1,339</u>	<u>82,232</u>
<u>\$ 1,222,276</u>	<u>\$ 614,789</u>	<u>\$ 22,334</u>	<u>\$ 264,311</u>	<u>\$ 1,021,824</u>	<u>\$ 271,677</u>	<u>\$ 144,078</u>	<u>\$ 1,339</u>	<u>\$ 92,368</u>

**WILLIAMSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013
(CONTINUED)**

	Election Chapter 19	Election HAVA	Election Services Contract	Grants	Guardianship	Justice Court Technology	Justice of the Peace Security
ASSETS							
Cash and investments	\$ -	\$ 298,250	\$ 133,203	\$ 255,542	\$ 86,660	\$ 613,175	\$ 152,667
Accounts receivable (net of allowance)	15,043	-	-	-	160	969	241
Due from other governments	-	-	-	874,402	-	-	-
Prepays	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 15,043</u>	<u>\$ 298,250</u>	<u>\$ 133,203</u>	<u>\$ 1,129,944</u>	<u>\$ 86,820</u>	<u>\$ 614,144</u>	<u>\$ 152,908</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 15,043	\$ 6,240	\$ 942	\$ 294,847	\$ -	\$ 1,000	\$ 18,538
Accrued liabilities	-	-	-	90,535	-	-	-
Due to other governments	-	-	-	-	-	-	-
Deferred revenue	-	-	-	744,562	-	-	-
Total liabilities	15,043	6,240	942	1,129,944	-	1,000	18,538
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	292,010	132,261	-	86,820	613,144	134,370
Committed	-	-	-	-	-	-	-
Total fund balances	-	292,010	132,261	-	86,820	613,144	134,370
LIABILITIES AND FUND BALANCES	<u>\$ 15,043</u>	<u>\$ 298,250</u>	<u>\$ 133,203</u>	<u>\$ 1,129,944</u>	<u>\$ 86,820</u>	<u>\$ 614,144</u>	<u>\$ 152,908</u>

Juvenile Delinquency Prevention	Law Library	Medicaid UPL	Northeast Road District	Probate Court	Records Archive	Records Management	Records Management and Preservation	Records Technology
\$ 8,098	\$ 536,649	\$ 751	\$ -	\$ 39,873	\$ 1,477,067	\$ 1,058,481	\$ 662,672	\$ 108,461
-	2,166	-	-	35	5,335	11,401	2,540	302
-	-	-	-	-	-	-	-	-
-	2,246	-	-	-	-	-	39,179	-
<u>\$ 8,098</u>	<u>\$ 541,061</u>	<u>\$ 751</u>	<u>\$ -</u>	<u>\$ 39,908</u>	<u>\$ 1,482,402</u>	<u>\$ 1,069,882</u>	<u>\$ 704,391</u>	<u>\$ 108,763</u>

\$ -	\$ 27,687	\$ -	\$ -	\$ 160	\$ 27,290	\$ 3,835	\$ 1,883	\$ -
-	-	-	-	-	6,171	20,613	2,924	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	27,687	-	-	160	33,461	24,448	4,807	-
-	2,246	-	-	-	-	-	39,179	-
8,098	511,128	751	-	39,748	1,448,941	1,045,434	660,405	108,763
-	-	-	-	-	-	-	-	-
<u>8,098</u>	<u>513,374</u>	<u>751</u>	<u>-</u>	<u>39,748</u>	<u>1,448,941</u>	<u>1,045,434</u>	<u>699,584</u>	<u>108,763</u>
<u>\$ 8,098</u>	<u>\$ 541,061</u>	<u>\$ 751</u>	<u>\$ -</u>	<u>\$ 39,908</u>	<u>\$ 1,482,402</u>	<u>\$ 1,069,882</u>	<u>\$ 704,391</u>	<u>\$ 108,763</u>

**WILLIAMSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013
(CONTINUED)**

	Regional Animal Shelter (WCRAS)	Southeast Road District	Southwest Road District	JJAEP Tier II	Tobacco	Truancy Program	WM - City of Hutto and Hutto ISD
ASSETS							
Cash and investments	\$ 74,396	\$ -	\$ 760,215	\$ 132,559	\$ 4,182,278	\$ 164,196	\$ 351,525
Accounts receivable (net of allowance)	162,322	-	-	16	2,572	1,111	-
Due from other governments	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 236,718	\$ -	\$ 760,215	\$ 132,575	\$ 4,184,850	\$ 165,307	\$ 351,525
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 21,518	\$ -	\$ -	\$ 14,202	\$ -	\$ 243	\$ -
Accrued liabilities	35,635	-	-	-	-	2,823	-
Due to other governments	22,620	-	-	-	-	-	-
Deferred revenue	160,146	-	-	-	-	-	-
Total liabilities	239,919	-	-	14,202	-	3,066	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	118,373	4,184,850	162,241	351,525
Committed	-	-	760,215	-	-	-	-
Unassigned	(3,201)	-	-	-	-	-	-
Total fund balances	(3,201)	-	760,215	118,373	4,184,850	162,241	351,525
LIABILITIES AND FUND BALANCES	\$ 236,718	\$ -	\$ 760,215	\$ 132,575	\$ 4,184,850	\$ 165,307	\$ 351,525

WM- Community Recreation Facility	WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
\$ 278,133	\$ 557,916	\$ 223,124	\$ 17,720,370
-	575	-	239,795
-	-	-	874,402
-	-	-	54,509
<u>\$ 278,133</u>	<u>\$ 558,491</u>	<u>\$ 223,124</u>	<u>\$ 18,889,076</u>

\$ -	\$ -	\$ -	\$ 513,729
-	-	-	177,367
-	-	-	22,620
-	-	-	908,519
-	-	-	1,622,235
-	-	-	51,284
278,133	558,491	223,124	16,458,543
-	-	-	760,215
-	-	-	(3,201)
<u>278,133</u>	<u>558,491</u>	<u>223,124</u>	<u>17,266,841</u>
<u>\$ 278,133</u>	<u>\$ 558,491</u>	<u>\$ 223,124</u>	<u>\$ 18,889,076</u>

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013

	Alternate Dispute Resolution	Appellate Judicial System	Avery Ranch Road District	Child Safety	Conservation Foundation
REVENUES					
Taxes	\$ -	\$ -	\$ 1,198,973	\$ -	\$ -
Fees of office	19,088	31,807	-	593,247	-
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment earnings	208	-	1,193	64	1,285
Miscellaneous	-	-	-	-	208,524
Total revenues	19,296	31,807	1,200,166	593,311	209,809
EXPENDITURES					
Current:					
General government	-	-	16,874	-	-
Public safety	-	-	-	-	-
Judicial	6,736	31,446	-	-	-
Community services	-	-	-	566,241	-
Conservation	-	-	-	-	773,438
Transportation	-	-	-	-	-
Debt service:					
Principal	-	-	835,000	-	-
Interest and other charges	-	-	454,911	-	-
Capital outlay	-	-	-	-	991,314
Total expenditures	6,736	31,446	1,306,785	566,241	1,764,752
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12,560	361	(106,619)	27,070	(1,554,943)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-
NET CHANGE IN FUND BALANCES	12,560	361	(106,619)	27,070	(1,554,943)
FUND BALANCES, BEGINNING	237,454	-	768,510	566,178	1,876,844
FUND BALANCES, ENDING	<u>\$ 250,014</u>	<u>\$ 361</u>	<u>\$ 661,891</u>	<u>\$ 593,248</u>	<u>\$ 321,901</u>

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	County and District Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System (RCS)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	14,417	75,926	-	-	-
Fines and forfeitures	-	-	-	96,079	-
Charges for services	-	-	271,446	-	765,096
Intergovernmental	-	-	-	-	-
Investment earnings	-	-	-	336	-
Miscellaneous	-	5	-	-	6,165
Total revenues	14,417	75,931	271,446	96,415	771,261
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	150,497	158,992	1,095,865
Judicial	-	62,815	-	-	-
Community services	-	-	-	-	-
Conservation	-	-	-	-	-
Transportation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	34,418	7,937
Total expenditures	-	62,815	150,497	193,410	1,103,802
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	14,417	13,116	120,949	(96,995)	(332,541)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	333,904
Transfers out	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	333,904
NET CHANGE IN FUND BALANCES	14,417	13,116	120,949	(96,995)	1,363
FUND BALANCES, BEGINNING	29,584	20,081	1,101,327	711,080	(1,363)
FUND BALANCES, ENDING	\$ 44,001	\$ 33,197	\$ 1,222,276	\$ 614,085	\$ -

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Court Records Preservation	Court Reporter	Courthouse Security	District Attorney Asset Forfeitures	District Attorney Welfare Fraud
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	70,380	95,437	256,242	-	-
Fines and forfeitures	-	-	-	62,039	-
Charges for services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment earnings	-	650	74	1,245	-
Miscellaneous	-	-	-	6,449	281
Total revenues	70,380	96,087	256,316	69,733	281
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	38,222	224,386	100,104	393
Community services	-	-	-	-	-
Conservation	-	-	-	-	-
Transportation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	1,215	-
Total expenditures	-	38,222	224,386	101,319	393
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	70,380	57,865	31,930	(31,586)	(112)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-
NET CHANGE IN FUND BALANCES	70,380	57,865	31,930	(31,586)	(112)
FUND BALANCES, BEGINNING	193,931	961,051	230,107	171,569	1,451
FUND BALANCES, ENDING	\$ 264,311	\$ 1,018,916	\$ 262,037	\$ 139,983	\$ 1,339

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Drug Court	Election Chapter 19	Election HAVA	Election Services Contract	Grants
REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Fees of office	41,932	-	-	713,312	-
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental	-	29,937	-	-	4,292,676
Investment earnings	-	-	-	-	824
Miscellaneous	-	-	-	-	20,208
Total revenues	41,932	29,937	-	713,312	4,313,708
EXPENDITURES					
Current:					
General government	-	27,103	10,679	406,119	1,613,855
Public safety	-	-	-	-	2,311,705
Judicial	26,119	-	-	-	117,128
Community services	-	-	-	-	219,986
Conservation	-	-	-	-	-
Transportation	-	-	-	-	1,516
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	49,518
Total expenditures	26,119	27,103	10,679	406,119	4,313,708
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	15,813	2,834	(10,679)	307,193	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	153,893	-	-
Transfers out	-	-	-	(153,893)	-
Total other financing sources and uses	-	-	153,893	(153,893)	-
NET CHANGE IN FUND BALANCES	15,813	2,834	143,214	153,300	-
FUND BALANCES, BEGINNING	66,419	(2,834)	148,796	(21,039)	-
FUND BALANCES, ENDING	\$ 82,232	\$ -	\$ 292,010	\$ 132,261	\$ -

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Guardianship	Justice Court Technology	Justice of the Peace Security	Juvenile Delinquency Prevention	Law Library
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	16,880	110,899	27,541	8	190,886
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment earnings	-	556	-	-	524
Miscellaneous	-	-	-	-	435
Total revenues	16,880	111,455	27,541	8	191,845
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	98,262	22,167	-	245,430
Community services	-	-	-	-	-
Conservation	-	-	-	-	-
Transportation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	6,669	-	-	-
Total expenditures	-	104,931	22,167	-	245,430
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	16,880	6,524	5,374	8	(53,585)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-
NET CHANGE IN FUND BALANCES	16,880	6,524	5,374	8	(53,585)
FUND BALANCES, BEGINNING	69,940	606,620	128,996	8,090	566,959
FUND BALANCES, ENDING	\$ 86,820	\$ 613,144	\$ 134,370	\$ 8,098	\$ 513,374

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Medicaid UPL	Northeast Road District	Probate Court	Records Archive	Records Management
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	4,150	-	704,959
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	600,665	-
Intergovernmental	-	-	-	-	-
Investment earnings	2,305	255	-	6,632	738
Miscellaneous	-	-	-	-	-
Total revenues	<u>2,305</u>	<u>255</u>	<u>4,150</u>	<u>607,297</u>	<u>705,697</u>
EXPENDITURES					
Current:					
General government	-	-	-	732,664	654,668
Public safety	-	-	-	-	-
Judicial	-	-	2,354	-	-
Community services	7,355,868	-	-	-	-
Conservation	-	-	-	-	-
Transportation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	12,800
Total expenditures	<u>7,355,868</u>	<u>-</u>	<u>2,354</u>	<u>732,664</u>	<u>667,468</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,353,563)	255	1,796	(125,367)	38,229
OTHER FINANCING SOURCES (USES)					
Transfers in	5,400,000	-	-	-	-
Transfers out	-	(468,593)	-	-	-
Total other financing sources and uses	<u>5,400,000</u>	<u>(468,593)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,953,563)	(468,338)	1,796	(125,367)	38,229
FUND BALANCES, BEGINNING	<u>1,954,314</u>	<u>468,338</u>	<u>37,952</u>	<u>1,574,308</u>	<u>1,007,205</u>
FUND BALANCES, ENDING	<u>\$ 751</u>	<u>\$ -</u>	<u>\$ 39,748</u>	<u>\$ 1,448,941</u>	<u>\$ 1,045,434</u>

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	Records Management and Preservation	Records Technology	Regional Animal Shelter (WCRAS)	Southeast Road District	Southwest Road District
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	126,112	29,041	186,144	-	-
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental	-	-	521,322	-	-
Investment earnings	614	-	-	9	482
Miscellaneous	-	-	113,774	-	-
Total revenues	126,726	29,041	821,240	9	482
EXPENDITURES					
Current:					
General government	221,821	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Community services	-	-	1,260,851	-	-
Conservation	-	-	-	-	-
Transportation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	36,760	-	-	-	-
Total expenditures	258,581	-	1,260,851	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(131,855)	29,041	(439,611)	9	482
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	471,365	-	-
Transfers out	-	-	(27,359)	(17,865)	(120,553)
Total other financing sources and uses	-	-	444,006	(17,865)	(120,553)
NET CHANGE IN FUND BALANCES	(131,855)	29,041	4,395	(17,856)	(120,071)
FUND BALANCES, BEGINNING	831,439	79,722	(7,596)	17,856	880,286
FUND BALANCES, ENDING	\$ 699,584	\$ 108,763	\$ (3,201)	\$ -	\$ 760,215

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	JJAEP Tier II	Tobacco	Truancy Program	WM - City of and Hutto ISD	WM - Community Recreation Facility
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental	46,289	310,092	-	-	-
Investment earnings	-	20,680	-	-	-
Miscellaneous	-	-	125,762	157,426	78,798
Total revenues	46,289	330,772	125,762	157,426	78,798
EXPENDITURES					
Current:					
General government	-	-	23,522	-	-
Public safety	79,613	-	-	-	-
Judicial	-	-	-	-	-
Community services	-	76,406	-	13,714	-
Conservation	-	-	-	-	-
Transportation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	79,613	76,406	23,522	13,714	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(33,324)	254,366	102,240	143,712	78,798
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(33,324)	254,366	102,240	143,712	78,798
FUND BALANCES, BEGINNING	151,697	3,930,484	60,001	207,813	199,335
FUND BALANCES, ENDING	<u>\$ 118,373</u>	<u>\$ 4,184,850</u>	<u>\$ 162,241</u>	<u>\$ 351,525</u>	<u>\$ 278,133</u>

WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

	WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
REVENUES			
Taxes	\$ -	\$ -	\$ 1,198,973
Fees of office	-	-	3,308,408
Fines and forfeitures	-	-	158,118
Charges for services	-	-	1,637,207
Intergovernmental	-	-	5,200,316
Investment earnings	1,450	-	40,124
Miscellaneous	157,425	78,799	954,051
Total revenues	158,875	78,799	12,497,197
EXPENDITURES			
Current:			
General government	-	-	3,707,305
Public safety	-	-	3,796,672
Judicial	-	-	975,562
Community services	-	46,814	9,539,880
Conservation	-	-	773,438
Transportation	-	-	1,516
Debt service:			
Principal	-	-	835,000
Interest and other charges	-	-	454,911
Capital outlay	-	-	1,140,631
Total expenditures	-	46,814	21,224,915
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	158,875	31,985	(8,727,718)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	6,359,162
Transfers out	-	-	(788,263)
Total other financing sources and uses	-	-	5,570,899
NET CHANGE IN FUND BALANCES	158,875	31,985	(3,156,819)
FUND BALANCES, BEGINNING	399,616	191,139	20,423,660
FUND BALANCES, ENDING	\$ 558,491	\$ 223,124	\$ 17,266,841

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ALTERNATE DISPUTE RESOLUTION
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 19,500	\$ 19,088	\$ (412)
Investment earnings	200	208	8
	<u>19,700</u>	<u>19,296</u>	<u>(404)</u>
Total revenues			
EXPENDITURES			
Current			
Judicial	6,736	6,736	-
	<u>6,736</u>	<u>6,736</u>	<u>-</u>
Total expenditures			
Net change in fund balance	12,964	12,560	(404)
FUND BALANCE, beginning	<u>237,454</u>	<u>237,454</u>	<u>-</u>
FUND BALANCE, ending	<u><u>\$ 250,418</u></u>	<u><u>\$ 250,014</u></u>	<u><u>\$ (404)</u></u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
AVERY RANCH ROAD DISTRICT
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 1,177,276	\$ 1,198,973	\$ 21,697
Investment earnings	1,500	1,193	(307)
	<hr/>	<hr/>	<hr/>
Total revenues	1,178,776	1,200,166	21,390
 EXPENDITURES			
Current			
General government	22,500	16,874	5,626
Debt service			
Principal	835,000	835,000	-
Interest and other charges	456,961	454,911	2,050
	<hr/>	<hr/>	<hr/>
Total expenditures	1,314,461	1,306,785	7,676
Net change in fund balance	(135,685)	(106,619)	29,066
 FUND BALANCE, beginning	<hr/>	<hr/>	<hr/>
	768,510	768,510	-
 FUND BALANCE, ending	<hr/>	<hr/>	<hr/>
	\$ 632,825	\$ 661,891	\$ 29,066

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CONSERVATION FOUNDATION
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Investment earnings	\$ -	\$ 1,285	\$ 1,285
Miscellaneous	-	208,524	208,524
Total revenues	-	209,809	209,809
EXPENDITURES			
Current			
Conservation	951,091	773,438	177,653
Capital outlay	991,314	991,314	-
Total expenditures	1,942,405	1,764,752	177,653
Net change in fund balance	(1,942,405)	(1,554,943)	387,462
FUND BALANCE, beginning	1,876,844	1,876,844	-
FUND BALANCE, ending	<u>\$ (65,561)</u>	<u>\$ 321,901</u>	<u>\$ 387,462</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY ATTORNEY HOT CHECK
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 96,000	\$ 75,926	\$ (20,074)
Miscellaneous	-	5	5
	<hr/>	<hr/>	<hr/>
Total revenues	96,000	75,931	(20,069)
 EXPENDITURES			
Current			
Judicial	73,097	62,815	10,282
	<hr/>	<hr/>	<hr/>
Total expenditures	73,097	62,815	10,282
Net change in fund balance	22,903	13,116	(9,787)
FUND BALANCE, beginning	<hr/>	<hr/>	<hr/>
	20,081	20,081	-
FUND BALANCE, ending	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 42,984	\$ 33,197	\$ (9,787)

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY SHERIFF ASSET FORFEITURES
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fines and forfeitures	\$ -	\$ 96,079	\$ 96,079
Investment earnings	-	336	336
Total revenues	-	96,415	96,415
EXPENDITURES			
Current			
Public safety	503,211	158,992	344,219
Capital outlay	149,000	34,418	114,582
Total expenditures	652,211	193,410	458,801
Net change in fund balance	(652,211)	(96,995)	555,216
FUND BALANCE, beginning	711,080	711,080	-
FUND BALANCE, ending	<u>\$ 58,869</u>	<u>\$ 614,085</u>	<u>\$ 555,216</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY RADIO COMMUNICATIONS SYSTEM (RCS)
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 743,260	\$ 765,096	\$ 21,836
Miscellaneous	6,000	6,165	165
Total revenues	749,260	771,261	22,001
EXPENDITURES			
Current			
Public safety	1,279,192	1,095,865	183,327
Capital outlay	40,000	7,937	32,063
Total expenditures	1,319,192	1,103,802	215,390
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(569,932)	(332,541)	237,391
OTHER FINANCING SOURCES (USES)			
Transfers in	568,480	333,904	(234,576)
Total other financing sources and uses	568,480	333,904	(234,576)
Net change in fund balance	(1,452)	1,363	2,815
FUND BALANCE, beginning	(1,363)	(1,363)	-
FUND BALANCE, ending	<u>\$ (2,815)</u>	<u>\$ -</u>	<u>\$ 2,815</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COURT REPORTER
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 97,000	\$ 95,437	\$ (1,563)
Investment earnings	800	650	(150)
Total revenues	97,800	96,087	(1,713)
EXPENDITURES			
Current			
Judicial	42,750	38,222	4,528
Total expenditures	42,750	38,222	4,528
Net change in fund balance	55,050	57,865	2,815
FUND BALANCE, beginning	961,051	961,051	-
FUND BALANCE, ending	<u>\$ 1,016,101</u>	<u>\$ 1,018,916</u>	<u>\$ 2,815</u>

See Independent Auditor's Report.

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 225,000	\$ 256,242	\$ 31,242
Investment earnings	100	74	(26)
	<u>225,100</u>	<u>256,316</u>	<u>31,216</u>
Total revenues	225,100	256,316	31,216
 EXPENDITURES			
Current			
Judicial	<u>228,205</u>	<u>224,386</u>	<u>3,819</u>
	<u>228,205</u>	<u>224,386</u>	<u>3,819</u>
Total expenditures	228,205	224,386	3,819
Net change in fund balance	(3,105)	31,930	35,035
 FUND BALANCE, beginning	<u>230,107</u>	<u>230,107</u>	<u>-</u>
 FUND BALANCE, ending	<u><u>\$ 227,002</u></u>	<u><u>\$ 262,037</u></u>	<u><u>\$ 35,035</u></u>

See Independent Auditor's Report.

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY ASSET FORFEITURES
YEAR ENDED SEPTEMBER 30, 2013

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fines and forfeitures	\$ -	\$ 62,039	\$ 62,039
Investment earnings	1,379	1,245	(134)
Miscellaneous	-	6,449	6,449
	<u>1,379</u>	<u>69,733</u>	<u>68,354</u>
Total revenues			
	1,379	69,733	68,354
EXPENDITURES			
Current			
Judicial	142,851	100,104	42,747
Capital outlay	15,000	1,215	13,785
	<u>157,851</u>	<u>101,319</u>	<u>56,532</u>
Total expenditures			
	157,851	101,319	56,532
Net change in fund balance	(156,472)	(31,586)	124,886
FUND BALANCE, beginning	<u>171,569</u>	<u>171,569</u>	<u>-</u>
FUND BALANCE, ending	<u>\$ 15,097</u>	<u>\$ 139,983</u>	<u>\$ 124,886</u>

See Independent Auditor's Report.

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY WELFARE FRAUD
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Miscellaneous	\$ -	\$ 281	\$ 281
Total revenues	-	281	281
EXPENDITURES			
Current			
Judicial	1,300	393	907
Total expenditures	1,300	393	907
Net change in fund balance	(1,300)	(112)	1,188
FUND BALANCE, beginning	1,451	1,451	-
FUND BALANCE, ending	<u>\$ 151</u>	<u>\$ 1,339</u>	<u>\$ 1,188</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DRUG COURT
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 42,600	\$ 41,932	\$ (668)
Total revenues	42,600	41,932	(668)
EXPENDITURES			
Current			
Judicial	35,000	26,119	8,881
Total expenditures	35,000	26,119	8,881
Net change in fund balance	7,600	15,813	8,213
FUND BALANCE, beginning	66,419	66,419	-
FUND BALANCE, ending	<u>\$ 74,019</u>	<u>\$ 82,232</u>	<u>\$ 8,213</u>

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION CHAPTER 19
YEAR ENDED SEPTEMBER 30, 2013

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ -	\$ 29,937	\$ 29,937
Total revenues	-	29,937	29,937
EXPENDITURES			
Current			
General government	43,928	27,103	16,825
Total expenditures	43,928	27,103	16,825
Net change in fund balance	(43,928)	2,834	46,762
FUND BALANCE, beginning	(2,834)	(2,834)	-
FUND BALANCE, ending	<u>\$ (46,762)</u>	<u>\$ -</u>	<u>\$ 46,762</u>

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION HAVA
YEAR ENDED SEPTEMBER 30, 2013

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES			
Current			
General government	145,000	10,679	134,321
Total expenditures	<u>145,000</u>	<u>10,679</u>	<u>134,321</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(145,000)	(10,679)	134,321
OTHER FINANCING SOURCES (USES)			
Transfers in	-	153,893	153,893
Total other financing sources and uses	<u>-</u>	<u>153,893</u>	<u>153,893</u>
Net change in fund balance	(145,000)	143,214	288,214
FUND BALANCE, beginning	<u>148,796</u>	<u>148,796</u>	<u>-</u>
FUND BALANCE, ending	<u>\$ 3,796</u>	<u>\$ 292,010</u>	<u>\$ 288,214</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION SERVICES CONTRACT
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ -	\$ 713,312	\$ 713,312
Total revenues	-	713,312	713,312
EXPENDITURES			
Current			
General government	429,457	406,119	23,338
Total expenditures	429,457	406,119	23,338
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(429,457)	307,193	736,650
OTHER FINANCING SOURCES (USES)			
Transfers out	(153,893)	(153,893)	-
Total other financing sources and uses	(153,893)	(153,893)	-
Net change in fund balance	(583,350)	153,300	736,650
FUND BALANCE, beginning	(21,039)	(21,039)	-
FUND BALANCE, ending	<u>\$ (604,389)</u>	<u>\$ 132,261</u>	<u>\$ 736,650</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE COURT TECHNOLOGY
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fees of office	\$ -	\$ 110,899	\$ 110,899
Investment earnings	-	556	556
	<hr/>	<hr/>	<hr/>
Total revenues	-	111,455	111,455
 EXPENDITURES			
Current			
Judicial	215,961	98,262	117,699
Capital outlay	20,000	6,669	13,331
	<hr/>	<hr/>	<hr/>
Total expenditures	235,961	104,931	131,030
Net change in fund balance	(235,961)	6,524	242,485
 FUND BALANCE, beginning	<hr/> 606,620	<hr/> 606,620	<hr/> -
 FUND BALANCE, ending	<hr/> <u>\$ 370,659</u>	<hr/> <u>\$ 613,144</u>	<hr/> <u>\$ 242,485</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE OF THE PEACE SECURITY
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ -	\$ 27,541	\$ 27,541
Total revenues	-	27,541	27,541
EXPENDITURES			
Current			
Judicial	58,302	22,167	36,135
Total expenditures	58,302	22,167	36,135
Net change in fund balance	(58,302)	5,374	63,676
FUND BALANCE, beginning	122,132	128,996	6,864
FUND BALANCE, ending	<u>\$ 63,830</u>	<u>\$ 134,370</u>	<u>\$ 70,540</u>

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY
YEAR ENDED SEPTEMBER 30, 2013

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 194,000	\$ 190,886	\$ (3,114)
Investment earnings	725	524	(201)
Miscellaneous	-	435	435
	<u>194,725</u>	<u>191,845</u>	<u>(2,880)</u>
Total revenues			
EXPENDITURES			
Current			
Judicial	<u>265,600</u>	<u>245,430</u>	<u>20,170</u>
	<u>265,600</u>	<u>245,430</u>	<u>20,170</u>
Total expenditures			
Net change in fund balance	(70,875)	(53,585)	17,290
FUND BALANCE, beginning	<u>566,959</u>	<u>566,959</u>	<u>-</u>
FUND BALANCE, ending	<u>\$ 496,084</u>	<u>\$ 513,374</u>	<u>\$ 17,290</u>

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MEDICAID UPL
YEAR ENDED SEPTEMBER 30, 2013

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Investment earnings	\$ -	\$ 2,305	\$ 2,305
Total revenues	-	2,305	2,305
EXPENDITURES			
Current			
Community services	7,355,868	7,355,868	-
Total expenditures	7,355,868	7,355,868	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,355,868)	(7,353,563)	2,305
OTHER FINANCING SOURCES (USES)			
Transfers in	5,400,000	5,400,000	-
Total other financing sources and uses	5,400,000	5,400,000	-
Net change in fund balance	(1,955,868)	(1,953,563)	2,305
FUND BALANCE, beginning	1,954,314	1,954,314	-
FUND BALANCE, ending	<u>\$ (1,554)</u>	<u>\$ 751</u>	<u>\$ 2,305</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PROBATE COURT
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 4,000	\$ 4,150	\$ 150
Total revenues	4,000	4,150	150
EXPENDITURES			
Current			
Judicial	2,800	2,354	446
Total expenditures	2,800	2,354	446
Net change in fund balance	1,200	1,796	596
FUND BALANCE, beginning	37,952	37,952	-
FUND BALANCE, ending	<u>\$ 39,152</u>	<u>\$ 39,748</u>	<u>\$ 596</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS ARCHIVE
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Charges for services	\$ 475,000	\$ 600,665	\$ 125,665
Investment earnings	1,500	6,632	5,132
Total revenues	476,500	607,297	130,797
EXPENDITURES			
Current			
General government	860,606	732,664	127,942
Total expenditures	860,606	732,664	127,942
Net change in fund balance	(384,106)	(125,367)	258,739
FUND BALANCE, beginning	1,574,308	1,574,308	-
FUND BALANCE, ending	<u>\$ 1,190,202</u>	<u>\$ 1,448,941</u>	<u>\$ 258,739</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS MANAGEMENT
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 541,500	\$ 704,959	\$ 163,459
Investment earnings	900	738	(162)
	<u>542,400</u>	<u>705,697</u>	<u>163,297</u>
Total revenues			
EXPENDITURES			
Current			
General government	749,342	654,668	94,674
Capital outlay	12,800	12,800	-
	<u>762,142</u>	<u>667,468</u>	<u>94,674</u>
Total expenditures			
Net change in fund balance	(219,742)	38,229	257,971
FUND BALANCE, beginning	<u>1,007,205</u>	<u>1,007,205</u>	<u>-</u>
FUND BALANCE, ending	<u><u>\$ 787,463</u></u>	<u><u>\$ 1,045,434</u></u>	<u><u>\$ 257,971</u></u>

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS MANAGEMENT AND PRESERVATION
YEAR ENDED SEPTEMBER 30, 2013

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 133,500	\$ 126,112	\$ (7,388)
Investment earnings	950	614	(336)
	<u>134,450</u>	<u>126,726</u>	<u>(7,724)</u>
Total revenues			
EXPENDITURES			
Current			
General government	367,961	221,821	146,140
Capital outlay	-	36,760	(36,760)
	<u>367,961</u>	<u>258,581</u>	<u>109,380</u>
Total expenditures			
Net change in fund balance	(233,511)	(131,855)	101,656
FUND BALANCE, beginning	<u>831,439</u>	<u>831,439</u>	<u>-</u>
FUND BALANCE, ending	<u>\$ 597,928</u>	<u>\$ 699,584</u>	<u>\$ 101,656</u>

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
REGIONAL ANIMAL SHELTER (WCRAS)
YEAR ENDED SEPTEMBER 30, 2013

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 198,300	\$ 186,144	\$ (12,156)
Intergovernmental	447,222	521,322	74,100
Miscellaneous	1,700	113,774	112,074
	<u>647,222</u>	<u>821,240</u>	<u>174,018</u>
Total revenues			
EXPENDITURES			
Current			
Community services	<u>1,291,219</u>	<u>1,260,851</u>	<u>30,368</u>
	<u>1,291,219</u>	<u>1,260,851</u>	<u>30,368</u>
Total expenditures			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(643,997)	(439,611)	204,386
OTHER FINANCING SOURCES (USES)			
Transfers in	552,228	471,365	(80,863)
Transfers out	<u>(27,359)</u>	<u>(27,359)</u>	<u>-</u>
	<u>524,869</u>	<u>444,006</u>	<u>(80,863)</u>
Total other financing sources and uses			
Net change in fund balance	(119,128)	4,395	123,523
FUND BALANCE, beginning	<u>(7,596)</u>	<u>(7,596)</u>	<u>-</u>
FUND BALANCE, ending	<u>\$ (126,724)</u>	<u>\$ (3,201)</u>	<u>\$ 123,523</u>

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JJAEP TIER II
YEAR ENDED SEPTEMBER 30, 2013

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ -	\$ 46,289	\$ 46,289
Total revenues	-	46,289	46,289
EXPENDITURES			
Current			
Public safety	115,773	79,613	36,160
Total expenditures	115,773	79,613	36,160
Net change in fund balance	(115,773)	(33,324)	82,449
FUND BALANCE, beginning	151,697	151,697	-
FUND BALANCE, ending	<u>\$ 35,924</u>	<u>\$ 118,373</u>	<u>\$ 82,449</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TOBACCO
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 245,000	\$ 310,092	\$ 65,092
Investment income	35,000	20,680	(14,320)
Total revenues	280,000	330,772	50,772
EXPENDITURES			
Current			
Community services	234,305	76,406	157,899
Total expenditures	234,305	76,406	157,899
Net change in fund balance	45,695	254,366	208,671
FUND BALANCE, beginning	3,930,484	3,930,484	-
FUND BALANCE, ending	<u>\$ 3,976,179</u>	<u>\$ 4,184,850</u>	<u>\$ 208,671</u>

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TRUANCY PROGRAM
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Miscellaneous	\$ 76,400	\$ 125,762	\$ 49,362
Total revenues	76,400	125,762	49,362
EXPENDITURES			
Current			
Community services	48,084	23,522	24,562
Total expenditures	48,084	23,522	24,562
Net change in fund balance	28,316	102,240	73,924
FUND BALANCE, beginning	6,920	60,001	53,081
FUND BALANCE, ending	<u>\$ 35,236</u>	<u>\$ 162,241</u>	<u>\$ 127,005</u>

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, 2013**

	Benefits Program	Fleet Management	Total
ASSETS			
Current assets			
Cash and investments	\$ 3,611,791	\$ 382,561	\$ 3,994,352
Accounts receivables	989,355	5,391	994,746
Inventory	-	164,178	164,178
Prepaid expenses	58,623	-	58,623
Total current assets	4,659,769	552,130	5,211,899
Non-current assets			
Capital assets:			
Machinery and equipment	-	444,012	444,012
Less accumulated depreciation	-	(323,512)	(323,512)
Total non-current assets	-	120,500	120,500
Total assets	4,659,769	672,630	5,332,399
LIABILITIES			
Current liabilities			
Accounts payable	384,829	193,782	578,611
Accrued liabilities	1,559,469	35,347	1,594,816
Total current liabilities	1,944,298	229,129	2,173,427
NET POSITION			
Net investment in capital assets	-	120,500	120,500
Unrestricted	2,715,471	323,001	3,038,472
TOTAL NET POSITION	\$ 2,715,471	\$ 443,501	\$ 3,158,972

**WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Benefits Program</u>	<u>Fleet Management</u>	<u>Total</u>
OPERATING REVENUES			
Employer contributions	\$ 13,667,800	\$ -	\$ 13,667,800
Employee contributions	4,215,443	-	4,215,443
Charge for services	-	3,818,550	3,818,550
Total operating revenues	<u>17,883,243</u>	<u>3,818,550</u>	<u>21,701,793</u>
OPERATING EXPENSES			
Claims	15,120,333	-	15,120,333
Insurance	736,043	-	736,043
Administration	1,274,850	3,353,181	4,628,031
Depreciation	-	16,769	16,769
Total operating expenses	<u>17,131,226</u>	<u>3,369,950</u>	<u>20,501,176</u>
OPERATING INCOME	752,017	448,600	1,200,617
NON-OPERATING REVENUES (EXPENSES)			
Transfers out	-	(6,249)	(6,249)
Interest and investment revenue	4,761	-	4,761
Total non-operating revenues (expenses)	<u>4,761</u>	<u>(6,249)</u>	<u>(1,488)</u>
CHANGE IN NET POSITION	756,778	442,351	1,199,129
TOTAL NET POSITION, beginning	<u>1,958,693</u>	<u>1,150</u>	<u>1,959,843</u>
TOTAL NET POSITION, ending	<u>\$ 2,715,471</u>	<u>\$ 443,501</u>	<u>\$ 3,158,972</u>

**WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Benefits Program</u>	<u>Fleet Management</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 17,524,318	\$ 3,816,321	\$ 21,340,639
Payments to suppliers	(14,954,142)	-	(14,954,142)
Payments to employees	(1,274,850)	(3,406,350)	(4,681,200)
Net cash flows provided by operating activities	1,295,326	409,971	1,705,297
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers out	-	(6,249)	(6,249)
Net cash flows used in noncapital financing activities	-	(6,249)	(6,249)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	-	(21,161)	(21,161)
Net cash flows used in capital and related financing activities	-	(21,161)	(21,161)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	4,761	-	4,761
Net cash flows provided by investing activities	4,761	-	4,761
Increase in cash and cash equivalents	1,300,087	382,561	1,682,648
CASH AND CASH EQUIVALENTS, beginning	2,311,704	-	2,311,704
CASH AND CASH EQUIVALENTS, ending	\$ 3,611,791	\$ 382,561	\$ 3,994,352
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income	\$ 752,017	\$ 448,600	\$ 1,200,617
Adjustments to reconcile operating loss to net cash provided by operating activities			
Depreciation	-	16,769	16,769
Change in assets and liabilities:			
Accounts receivable	(358,925)	(2,229)	(361,154)
Inventory	-	3,342	3,342
Prepaid expenses	176,318	-	176,318
Accounts payable	157,834	(59,022)	98,812
Accrued liabilities	568,082	2,511	570,593
Net cash provided by operating activities	\$ 1,295,326	\$ 409,971	\$ 1,705,297

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:

- CCA-ICE Billing
- Child Fatality Review Team
- County Attorney Hot Check Restitution
- County Clerk Trust
- District Attorney
- District Clerk Trust
- Historical Commission
- Inmate Trust
- Justice of the Peace Bond
- Juvenile Probation
- Outreach Program
- Sheriff Special Cash Bond
- Tax Assessor – Collector

**WILLIAMSON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2013**

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<u>CCA/ICE BILLING</u>				
Assets:				
Cash and investments	\$ 1,551,596	\$ 18,429,420	\$ 19,971,049	\$ 9,967
Liabilities				
Due to others	\$ 1,551,596	\$ 18,439,387	\$ 19,981,016	\$ 9,967
<u>CHILD FATALITY REVIEW TEAM</u>				
Assets:				
Cash and investments	\$ 2,980	\$ -	\$ -	\$ 2,980
Liabilities				
Due to others	\$ 2,980	\$ -	\$ -	\$ 2,980
<u>COUNTY ATTORNEY HOT CHECK RESTITUTION</u>				
Assets:				
Cash and investments	\$ 96,587	\$ 783,542	\$ 772,306	\$ 107,823
Liabilities				
Due to others	\$ 96,587	\$ 783,542	\$ 772,306	\$ 107,823
<u>COUNTY CLERK TRUST</u>				
Assets:				
Cash and investments	\$ 1,918,409	\$ 7,347,848	\$ 7,615,304	\$ 1,650,953
Liabilities				
Due to others	\$ 1,918,409	\$ 7,347,848	\$ 7,615,304	\$ 1,650,953
<u>DISTRICT ATTORNEY</u>				
Assets:				
Cash and investments	\$ 282,381	\$ 1,433,366	\$ 1,107,276	\$ 608,471
Liabilities				
Due to others	\$ 282,381	\$ 1,433,366	\$ 1,107,276	\$ 608,471
<u>DISTRICT CLERK TRUST</u>				
Assets:				
Cash and investments	\$ 2,393,332	\$ 1,560,297	\$ 1,569,792	\$ 2,383,837
Liabilities				
Due to others	\$ 2,393,332	\$ 1,560,297	\$ 1,569,792	\$ 2,383,837

**WILLIAMSON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS
 AND LIABILITIES - ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013
 (CONTINUED)**

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<u>HISTORICAL COMMISSION</u>				
Assets:				
Cash and investments	\$ 13,799	\$ 883	\$ 2,410	\$ 12,272
Liabilities				
Due to others	\$ 13,799	\$ 883	\$ 2,410	\$ 12,272
<u>INMATE TRUST</u>				
Assets:				
Cash and investments	\$ 38,510	\$ 1,637,971	\$ 1,632,724	\$ 43,757
Liabilities				
Due to others	\$ 38,510	\$ 1,637,971	\$ 1,632,724	\$ 43,757
<u>JUSTICE OF THE PEACE BOND</u>				
Assets:				
Cash and investments	\$ 18,004	\$ 42,069	\$ 34,051	\$ 26,022
Liabilities				
Due to others	\$ 18,004	\$ 42,069	\$ 34,051	\$ 26,022
<u>JUVENILE PROBATION</u>				
Assets:				
Cash and investments	\$ 335,745	\$ 139,064	\$ 111,929	\$ 362,880
Liabilities				
Due to others	\$ 335,745	\$ 139,064	\$ 111,929	\$ 362,880
<u>OUTREACH PROGRAM</u>				
Assets:				
Cash and investments	\$ 4,974	\$ 16,629	\$ 17,079	\$ 4,524
Liabilities				
Due to others	\$ 4,974	\$ 16,629	\$ 17,079	\$ 4,524

**WILLIAMSON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS
 AND LIABILITIES - ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013
 (CONTINUED)**

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<u>SHERIFF SPECIAL CASH BOND</u>				
Assets:				
Cash and investments	\$ 52,450	\$ 1,567,091	\$ 1,578,041	\$ 41,500
Liabilities				
Due to others	\$ 52,450	\$ 1,567,091	\$ 1,578,041	\$ 41,500
<u>TAX ASSESSOR-COLLECTOR</u>				
Assets:				
Cash and investments	\$ 4,929,125	\$ 1,024,594,886	\$ 1,024,663,074	\$ 4,860,937
Liabilities				
Due to others	\$ 4,929,125	\$ 1,024,594,886	\$ 1,024,663,074	\$ 4,860,937
<u>TOTALS - ALL AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$ 11,637,892	\$ 1,057,553,066	\$ 1,059,075,035	\$ 10,115,923
Liabilities				
Due to others	\$ 11,637,892	\$ 1,057,563,033	\$ 1,059,085,002	\$ 10,115,923

STATISTICAL SECTION (Unaudited)

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.	127
Revenue Capacity These schedules contain trend information to help the reader assess the County’s most significant local revenue resource.	132
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.	137
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.	143
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.	145
Miscellaneous Information These pages contain additional data about the area, communities, colleges, medical facilities, and County government offices.	148

WILLIAMSON COUNTY, TEXAS
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(Full accrual basis of accounting)
(Unaudited)

TABLE 1

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Government activities										
Invested in capital assets, net of related debt	\$ 264,889,158	\$ 206,599,134	\$ 210,678,161	\$ 176,951,689	\$ 199,531,984	\$ 140,117,628	\$ 184,660,300	\$ 128,908,310	\$ 35,332,710	\$ (121,442,482)
Restricted	32,752,322	38,938,961	45,121,020	154,293,857	49,826,237	37,344,812	31,411,957	22,765,431	20,486,235	21,843,704
Unrestricted	(183,515,394)	(38,966,492)	(49,146,501)	(144,080,084)	(164,631,030)	(160,037,655)	(183,152,945)	(168,996,351)	(117,641,631)	16,520,500
Total Government activities net position	<u>\$ 114,126,086</u>	<u>\$ 206,571,603</u>	<u>\$ 206,652,680</u>	<u>\$ 187,165,462</u>	<u>\$ 84,727,191</u>	<u>\$ 17,424,785</u>	<u>\$ 32,919,312</u>	<u>\$ (17,322,610)</u>	<u>\$ (61,822,686)</u>	<u>\$ (83,078,278)</u>
Primary Government										
Invested in capital assets, net of related debt	\$ 264,889,158	\$ 206,599,134	\$ 210,678,161	\$ 176,951,689	\$ 199,531,984	\$ 140,117,628	\$ 184,660,300	\$ 128,908,310	\$ 35,332,710	\$ (121,442,482)
Restricted	32,752,322	38,938,961	45,121,020	154,293,857	49,826,237	37,344,812	31,411,957	22,765,431	20,486,235	21,843,704
Unrestricted	(183,515,394)	(38,966,492)	(49,146,501)	(144,080,084)	(164,631,030)	(160,037,655)	(183,152,945)	(168,996,351)	(117,641,631)	16,520,500
Total primary government net position	<u>\$ 114,126,086</u>	<u>\$ 206,571,603</u>	<u>\$ 206,652,680</u>	<u>\$ 187,165,462</u>	<u>\$ 84,727,191</u>	<u>\$ 17,424,785</u>	<u>\$ 32,919,312</u>	<u>\$ (17,322,610)</u>	<u>\$ (61,822,686)</u>	<u>\$ (83,078,278)</u>

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch Road District (blended component unit).

WILLIAMSON COUNTY, TEXAS
CHANGES IN NET POSITION
Last Ten Fiscal Years
(Full accrual basis of accounting)
(Unaudited)

TABLE 2

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Expenses										
Government activities:										
General government	\$ 30,908,617	\$ 30,302,088	\$ 28,267,782	\$ 26,637,924	\$ 27,928,481	\$ 24,893,815	\$ 23,497,198	\$ 22,050,767	\$ 18,233,750	\$ 21,457,291
Public safety	80,001,178	79,174,507	78,208,556	75,872,505	72,323,851	61,670,538	90,897,137	65,719,879	49,724,886	46,651,544
Transportation support	185,691,679	58,930,917	65,354,413	67,938,312	31,965,828	70,415,173	20,028,127	39,753,817	25,084,181	11,229,669
Judicial	20,693,148	20,150,173	19,997,874	20,022,346	18,790,314	17,135,891	15,557,642	14,694,150	13,133,036	21,736,281
Community services	16,431,859	12,808,543	11,714,612	17,361,323	15,523,563	11,981,593	9,646,823	9,082,766	9,442,407	7,898,641
Conservation	773,438	676,913	247,844	219,592	187,912	-	-	-	-	-
Interest on long term debt	33,244,626	36,995,878	37,591,938	38,843,957	34,418,384	34,786,909	25,108,101	23,506,255	24,020,808	20,506,113
Total government activities expenses	367,744,545	239,039,019	241,383,019	246,895,959	201,138,333	220,883,919	184,735,028	174,807,634	139,639,068	129,479,539
Total primary government expenses	367,744,545	239,039,019	241,383,019	246,895,959	201,138,333	220,883,919	184,735,028	174,807,634	139,639,068	129,479,539
Program Revenues										
Government activities:										
Fees, Fines and Charges for Services:										
General government	12,991,449	10,862,040	9,840,478	8,672,102	8,527,672	8,159,720	8,016,465	8,270,015	4,668,087	5,252,164
Public safety	15,954,635	14,108,707	12,971,784	14,282,342	10,521,690	10,889,257	43,221,647	22,902,790	8,451,966	9,069,319
Transportation support	5,311,044	5,111,192	5,552,097	5,055,053	5,517,109	6,058,560	6,014,536	6,033,748	5,145,197	4,912,475
Judicial	7,036,985	6,924,358	7,361,257	7,213,109	7,319,186	7,666,021	7,809,982	6,984,849	6,288,221	6,390,698
Community services	1,579,830	1,460,491	1,361,504	1,308,480	1,259,111	1,379,501	723,092	635,594	567,053	526,523
Operating grants and contributions:	16,559,081	17,329,641	20,693,428	24,456,855	7,218,056	7,373,406	11,570,786	10,809,892	9,161,037	4,292,094
Capital grants and contributions	40,505,315	14,209,320	35,698,166	65,803,237	62,746,368	1,807,836	1,998,962	-	-	-
Total governmental activities program revenues	99,938,339	70,005,749	93,478,714	126,791,178	103,109,192	43,334,301	79,355,470	55,636,888	34,281,561	30,443,273
Total primary government program revenues	99,938,339	70,005,749	93,478,714	126,791,178	103,109,192	43,334,301	79,355,470	55,636,888	34,281,561	30,443,273
Net (Expense) Revenue										
Government Activities	(267,806,206)	(169,033,270)	(147,904,305)	(120,104,781)	(98,029,141)	(177,549,618)	(105,379,558)	(119,170,746)	(105,357,507)	(99,036,266)
Total Primary government net expense	(267,806,206)	(169,033,270)	(147,904,305)	(120,104,781)	(98,029,141)	(177,549,618)	(105,379,558)	(119,170,746)	(105,357,507)	(99,036,266)
General Revenues										
and other Changes in Net Position										
Government Activities:										
Taxes:										
Property taxes, levied for general purposes	99,126,344	97,647,471	96,497,886	97,632,658	89,753,407	81,973,085	72,536,843	68,689,297	63,873,158	60,370,650
Property taxes, levied for farm to market	13,815,558	10,261,395	10,063,148	10,135,443	10,894,429	10,376,729	9,688,093	8,889,879	7,091,323	6,687,648
Property taxes, levied for debt service	59,780,481	58,518,962	57,347,077	57,980,103	55,094,237	54,244,437	46,495,030	37,359,004	38,178,467	28,976,882
Other taxes	712,987	561,950	594,840	577,272	542,286	558,929	493,372	417,525	368,982	-
Investment earnings	739,574	1,048,743	2,149,871	5,704,603	9,017,001	14,777,336	12,767,274	10,696,910	4,982,047	2,536,979
Gain on sale/retirement of capital assets	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,185,745	913,672	738,701	946,945	30,187	124,575	91,256	21,248	267,402	1,506,181
Transfers	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	175,360,689	168,952,193	167,391,523	172,977,024	165,331,547	162,055,091	142,071,868	126,073,863	114,761,379	100,078,340
Total Primary Government	175,360,689	168,952,193	167,391,523	172,977,024	165,331,547	162,055,091	142,071,868	126,073,863	114,761,379	100,078,340
Change in Net Position										
Governmental Activities	(92,445,517)	(81,077)	19,487,218	52,872,243	67,302,406	(15,494,527)	36,692,310	6,903,117	9,403,872	1,042,074
Total Primary Government	\$ (92,445,517)	\$ (81,077)	\$ 19,487,218	\$ 52,872,243	\$ 67,302,406	\$ (15,494,527)	\$ 36,692,310	\$ 6,903,117	\$ 9,403,872	\$ 1,042,074
Prior period adjustment	\$ -	\$ -	\$ -	\$ 49,566,028	\$ -	\$ -	\$ 13,549,612	\$ 37,596,959	\$ 11,851,720	\$ -

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch Road District (blended component unit).

TABLE 3

**WILLIAMSON COUNTY, TEXAS
FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)**

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General fund										
Nonspendable	\$ 1,361,210	\$ 1,100,387	\$ 1,222,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	2,753,462	36,198	22,050	-	-	-	-	-	-	-
Unassigned	72,282,339	73,795,666	68,557,094	-	-	-	-	-	-	-
Reserved*	-	-	-	1,408,086	\$ 1,455,016	\$ 1,580,512	-	-	-	-
Unreserved	-	-	-	58,909,804	51,050,420	47,756,679	40,663,714	33,979,722	27,147,720	1,952,709
Total general fund	<u>\$ 76,397,011</u>	<u>\$ 74,932,251</u>	<u>\$ 69,802,058</u>	<u>\$ 60,317,890</u>	<u>\$ 52,505,436</u>	<u>\$ 49,337,191</u>	<u>\$ 40,663,714</u>	<u>\$ 33,979,722</u>	<u>\$ 27,147,720</u>	<u>\$ 1,952,709</u>
All other governmental funds										
Nonspendable	\$ 131,595,069	\$ 133,584,641	\$ 129,416,342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for	122,870,856	155,275,124	220,176,716	-	-	-	-	-	-	-
Committed to	760,215	1,366,480	1,360,754	-	-	-	-	-	-	-
Reserved for:										
Capital projects fund	-	-	-	-	-	-	-	-	-	-
Designated for:										
Capital projects fund	-	-	-	-	-	113,753	50,000	-	-	-
Unreserved, reported in:										
Special Revenue Fund	(3,201)	-	-	136,252,756	29,396,121	28,023,654	24,283,185	21,637,161	17,399,178	15,553,328
Debt Service Fund	-	-	-	21,876,358	24,244,442	12,143,357	8,652,890	6,166,044	4,888,930	4,255,339
Capital projects fund	-	-	-	174,188,055	249,168,865	216,052,596	288,560,531	174,019,834	82,870,693	116,507,511
Total all other governmental funds	<u>\$ 255,222,939</u>	<u>\$ 290,226,245</u>	<u>\$ 350,953,812</u>	<u>\$ 332,317,169</u>	<u>\$ 302,809,428</u>	<u>\$ 256,333,360</u>	<u>\$ 321,546,606</u>	<u>\$ 201,823,039</u>	<u>\$ 105,158,801</u>	<u>\$ 136,316,178</u>

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch Road District (blended component unit).

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)**

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
REVENUES:										
Taxes:										
Ad valorem	\$ 173,039,011	\$ 167,093,325	\$ 164,597,739	\$ 166,639,051	\$ 156,522,999	\$ 147,070,997	\$ 129,088,118	\$ 115,139,980	108,748,888	\$ 96,071,361
Penalty and interest	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-
Occupancy tax	-	-	-	-	-	-	-	-	-	-
Fees of office	14,833,479	12,954,173	11,842,128	10,998,340	10,919,809	11,008,180	10,841,922	9,893,132	7,669,411	7,213,692
Fines and forfeitures	4,320,898	3,975,297	4,472,356	4,904,224	4,687,053	4,991,691	4,922,538	4,477,813	4,227,690	4,166,753
Assessments	-	-	-	-	362	86	1,331	176,320	-	-
Charges for services	15,630,864	13,979,270	14,125,179	11,761,607	9,863,213	9,645,113	8,374,733	6,675,991	7,023,855	6,733,716
Intergovernmental	31,786,143	23,109,980	49,216,594	70,813,527	16,767,352	10,380,199	46,530,656	27,604,602	10,933,595	7,913,409
Motor vehicle registration	4,905,182	4,931,746	4,882,799	4,865,667	5,307,091	5,613,275	5,489,139	5,537,941	5,140,934	4,837,231
Investment Income	734,809	1,043,465	2,133,026	5,436,289	8,374,817	14,182,060	13,957,255	10,529,092	5,223,456	3,793,781
Miscellaneous	1,739,117	2,696,797	1,576,308	2,238,636	645,845	518,257	1,088,487	222,839	-	-
Total Revenues	246,989,503	229,784,053	252,846,129	277,657,341	213,088,541	203,409,858	220,294,179	180,257,710	148,967,829	130,729,943
EXPENDITURES										
General government	28,338,383	27,475,074	25,763,464	24,446,725	25,356,840	22,609,264	23,462,700	18,386,365	16,756,444	13,275,924
Public safety	73,476,288	71,801,965	68,631,677	66,875,588	62,290,400	58,029,442	87,225,958	62,607,741	44,842,978	44,042,395
Transportation support	47,230,638	63,987,750	85,170,274	104,789,246	57,018,386	48,905,035	27,874,393	23,647,607	24,225,477	9,731,808
Judicial	19,504,540	18,767,804	18,169,857	18,341,712	17,102,998	16,200,005	14,730,003	12,954,769	11,492,104	10,734,465
Community services	14,755,545	10,995,460	11,100,789	15,369,591	13,764,903	10,770,909	9,934,119	8,429,775	8,953,255	6,830,019
Conservation	773,438	676,913	247,844	219,592	187,912	-	-	-	-	-
Capital outlay	43,503,998	34,621,156	29,687,307	34,155,679	30,447,017	61,599,221	49,215,141	44,767,764	38,289,890	67,401,499
Debt Service										
Principal	34,316,148	28,442,621	25,786,563	22,750,713	21,900,061	20,457,972	18,650,000	15,750,000	12,925,000	8,800,000
Interest	34,151,447	37,850,525	36,286,550	38,172,382	33,779,802	32,567,790	31,201,896	22,253,754	24,933,068	19,829,444
Bond issuance costs	1,213,658	2,103,426	1,328,636	388,061	-	-	-	-	982,702	1,918,313
Other	-	-	-	-	-	-	-	-	9,224	6,740
Total expenditures	297,264,083	296,722,694	302,172,961	325,509,289	261,848,319	271,139,638	262,294,210	208,797,775	183,410,142	182,570,607
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(50,274,580)	(66,938,641)	(49,326,832)	(47,851,948)	(48,759,778)	(67,729,780)	(42,000,031)	(28,540,065)	(34,442,313)	(51,840,664)
OTHER FINANCING SOURCES (USES):										
Transfers in	18,138,712	7,918,291	9,265,224	2,932,336	3,474,026	2,043,298	1,873,113	2,130,316	492,336	756,178
Transfers out	(18,132,463)	(7,918,291)	(10,123,951)	(3,061,532)	(3,474,026)	(2,043,298)	(1,873,113)	(2,130,316)	(492,336)	(705,485)
Proceeds from sale of capital assets	366,489	229,783	234,887	330,100	284,834	345,933	231,995	650,535	3,980,681	1,063,360
Proceeds from capital lease	-	-	-	-	-	844,078	-	-	-	-
Payment to bond escrow agent	(110,662,302)	(214,803,039)	(13,405,896)	-	-	-	(115,236,116)	-	(90,928,483)	(83,135,418)
Bond discount	-	(386,008)	(294,217)	(263,649)	(43,127)	-	(614,069)	-	(27,818)	-
Bond premium	7,395,598	31,620,531	1,981,596	1,673,850	927,384	-	10,645,837	4,740,769	8,337,567	-
Bond issued	119,630,000	194,680,000	89,790,000	33,995,000	97,235,000	10,000,000	273,379,942	126,645,000	89,545,000	159,570,731
Total other Financing Sources (Uses):	16,736,034	11,341,267	77,447,643	35,606,105	98,404,091	11,190,011	168,407,589	132,036,304	10,906,947	77,549,366
NET CHANGE IN FUND BALANCES	\$ (33,538,546)	\$ (55,597,374)	\$ 28,120,811	\$ (12,245,843)	\$ 49,644,313	\$ (56,539,769)	\$ 126,407,558	\$ 103,496,239	\$ (23,535,366)	\$ 25,708,702
Prior period adjustment	\$ -	\$ -	\$ -	\$ 49,566,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt services (principal & interest) as percentage of noncapital expenditures	27.0%	25.3%	22.8%	20.9%	24.1%	26.0%	23.5%	23.5%	25.4%	24.9%

Source: Comprehensive Annual Financial Report

Note:
Financial data includes blended component unit (Avery Ranch Road District).

WILLIAMSON COUNTY, TEXAS
ASSESSED VALUE AND ACTUAL OF TAXABLE PROPERTY^a
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 ^c
2013	c \$ 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	c 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	c 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	c 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
2009	c 22,334,769,118	11,657,221,227	4,077,250,113	2,650,620,127	7,673,782,813	33,046,077,772	0.439425
2008	c 19,836,021,861	10,095,823,007	3,652,223,403	2,391,442,420	6,643,909,687	29,331,601,004	0.459100
2007	c 16,949,243,233	8,648,223,231	3,062,299,235	2,124,454,124	5,575,552,434	25,208,667,389	0.467492
2006	c 15,165,389,592	7,556,900,275	2,499,228,282	2,019,162,484	4,845,816,791	22,394,863,842	0.466157
2005	c 14,166,369,708	6,927,265,502	2,321,320,146	1,974,071,130	4,546,056,922	20,842,969,564	0.478852
2004	12,924,758,892	6,109,209,883	1,960,871,213	1,951,602,115	3,973,202,941	18,973,239,162	0.448229

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 ^c
2013	c \$ 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	c 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	c 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	c 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
2009	c 22,334,769,118	11,657,221,227	4,077,250,113	2,650,620,127	7,647,893,604	33,071,966,981	0.028899
2008	c 19,836,021,861	10,095,823,007	3,652,223,403	2,391,442,420	6,473,716,698	29,501,793,993	0.030000
2007	c 16,949,243,233	8,648,223,231	3,062,299,235	2,124,454,124	5,429,196,627	25,355,023,196	0.032165
2006	c 15,165,389,592	7,556,900,275	2,499,228,282	2,019,162,484	4,723,701,403	22,516,979,230	0.033500
2005	c 14,166,369,708	6,927,265,502	2,321,320,146	1,974,071,130	4,448,331,180	20,940,695,306	0.033365
2004	12,924,758,892	6,109,209,883	1,960,871,213	1,951,449,535	3,900,603,577	19,045,685,946	0.033581

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).

- N/A - Not Available
a - Property is assessed at actual value; therefore, the assessed values are equal to actual value.
b - Tax rates are per \$100 of assessed value.
c - The assessed values represent the Appraisal Review Board's approved totals from the last supplement as the respective fiscal year end.

WILLIAMSON COUNTY, TEXAS **TABLE 6**
DIRECT AND OVERLAPPING PROPERTY TAX RATE (PER \$100 ASSESSED VALUE)
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
County direct rates										
General	0.281529	\$ 0.287687	\$ 0.289999	\$ 0.289999	\$ 0.271291	\$ 0.275000	\$ 0.283355	\$ 0.300500	\$ 0.300545	\$ 0.301130
Debt Service	0.167500	0.170000	0.170000	0.170000	0.168134	0.184100	0.184137	0.165657	0.178307	0.147099
Road & Bridge	0.040000	0.030000	0.030000	0.030000	0.028899	0.030000	0.032165	0.033500	0.033365	0.033581
Total direct rate	0.489029	0.487687	0.489999	0.489999	0.468324	0.489100	0.499657	0.499657	0.512217	0.481810
City and Town rates										
Austin	0.502900	0.481100	0.457100	0.420900	0.401200	0.403400	0.412600	0.443000	0.443000	0.492800
Bartlett	0.590200	0.588300	0.558400	0.524400	0.585500	0.631400	0.602700	0.602700	0.386300	0.312900
Cedar Park	0.493501	0.493501	0.493501	0.489001	0.489001	0.508070	0.518070	0.518070	0.488070	0.468070
Florence	0.784714	0.741697	0.636019	0.527860	0.500000	0.500000	0.500000	0.500000	0.500000	0.520000
Georgetown	0.410000	0.387500	0.356220	0.356220	0.356220	0.356590	0.367280	0.346260	0.346260	0.321940
Granger	0.877164	0.888817	0.888817	0.887461	0.864290	0.829595	0.829595	0.500000	0.500000	0.500000
Hutto	0.528691	0.516545	0.507580	0.499154	0.499154	0.493520	0.493521	0.493521	0.503521	0.503521
Jarrell	0.469854	0.469854	0.377100	0.287171	0.290000	0.137495	0.137495	0.045000	N/A	N/A
Leander	0.670420	0.670420	0.650420	0.600420	0.602590	0.607591	0.598291	0.548291	0.556626	0.558450
Liberty Hill	0.536426	0.442573	0.353888	0.291600	0.291600	0.271600	0.221600	0.200000	N/A	N/A
Pflugerville	0.594000	0.599000	0.604000	0.609000	0.614000	N/A	N/A	N/A	N/A	N/A
Round Rock	0.420350	0.423210	0.417280	0.396610	0.365220	0.365220	0.371050	0.371050	0.379720	0.357152
Thorndale	0.823600	0.840000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A
Taylor	0.813893	0.813893	0.813893	0.790000	0.790000	0.790000	0.795000	0.786500	0.740000	0.748762
Thrall	0.489556	0.504140	0.500000	0.500000	0.455170	0.435906	0.435906	0.410000	0.300000	0.250000
Weir	0.269884	0.265234	0.265339	0.258417	0.255271	0.260187	0.257702	0.166608	0.154400	0.140860
School District rates										
Bartlett	1.154680	1.154680	1.154680	1.154680	1.154680	1.173360	1.459400	1.633700	1.593900	1.550700
Burnet Consolidated	1.262500	1.270000	1.265000	1.250000	1.250000	1.275000	1.597800	1.740000	1.750000	1.679000
Coupland	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.370000	1.500000	1.500000	1.500000
Florence	1.300000	1.300000	1.280000	1.230000	1.230000	1.230000	1.560000	1.730000	1.730000	1.730000
Georgetown	1.398000	1.358000	1.290000	1.290000	1.290000	1.290000	1.625000	1.755000	1.755000	1.765000
Granger	1.105000	1.105000	1.105000	1.105000	1.105000	1.085000	1.417300	1.547500	1.547500	1.497931
Hutto	1.670000	1.540050	1.535000	1.485000	1.435000	1.410000	1.705000	1.833300	1.739000	1.739000
Jarrell	1.390000	1.390000	1.390000	1.370000	1.290000	1.270000	1.620000	1.690000	1.560000	1.590000
Leander	1.511870	1.499760	1.454800	1.422340	1.379240	1.333400	1.643800	1.750000	1.790000	1.830000
Lexington	1.040000	1.119000	1.119000	1.119000	1.113900	1.110400	1.419260	1.531700	1.547500	1.515700
Liberty Hill	1.450000	1.335000	1.260000	1.260000	1.250000	1.250000	1.640000	1.665000	1.665000	1.665000
Pflugerville	1.540000	1.480000	1.460000	1.460000	1.460000	N/A	N/A	N/A	N/A	N/A
Round Rock	1.380000	1.335000	1.380000	1.380000	1.332426	1.323805	1.640646	1.833411	1.857213	1.864261
Taylor	1.450000	1.450000	1.470000	1.490000	1.200000	1.200000	1.540000	1.670000	1.670000	1.650000
Thorndale	1.330000	1.330000	1.315000	1.315000	1.315000	1.315000	1.472000	1.580000	1.570000	1.570000
Thrall	1.210000	1.210000	1.194000	1.194000	1.194000	1.180000	1.490000	1.620000	1.620000	1.620000
Municipal Utility Districts rates										
Anderson Mill	N/A	N/A	N/A	N/A	0.400000	0.464000	0.464000	0.447312	0.467520	0.467520
Anderson Mill Limited District	0.130000	0.130000	0.130000	0.130000	N/A	N/A	N/A	N/A	N/A	N/A
Blockhouse	0.866000	0.866000	0.846000	0.846000	0.846000	0.859900	0.862400	0.820000	0.820000	0.820000
Brushy Creek (BC)	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.520000	0.580000	0.610000	0.610000
BC - Cornerstone Defined Area	N/A	N/A	N/A	N/A	0.360000	0.360000	0.360000	0.360000	N/A	N/A
BC - Sendero Springs Defined Area	N/A	N/A	N/A	N/A	0.360000	0.360000	0.360000	0.360000	N/A	N/A
BC-Defined Areas	0.360000	0.360000	0.360000	0.360000	N/A	N/A	N/A	N/A	N/A	N/A
Fern Bluff	0.509500	0.509500	0.509500	0.509500	0.509500	0.509500	0.509500	0.515000	0.520000	0.540000
Highlands at Mayfield Ranch	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lakeside #3	0.900000	0.900000	0.900000	0.900000	0.900000	N/A	N/A	N/A	N/A	N/A
Meadows of Chandler Creek	0.450000	0.420000	0.420000	0.420000	0.420000	0.540000	0.584000	0.622400	0.627400	0.647200
North Austin #1	0.371900	0.381900	0.381900	0.380100	0.405000	0.418000	0.450000	0.450000	0.500000	0.500000
Paloma Lakes #1	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A
Paloma Lakes #2	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A
Parkside at Mayfield Ranch	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A
Ranch at Cypress Creek #1	0.633300	0.706500	0.706500	0.630400	0.610200	0.628200	0.692700	0.692700	0.500800	0.661800
Sonterra	0.850000	0.850000	0.773300	0.773300	0.773300	0.650000	N/A	N/A	N/A	N/A
Springwoods	N/A	N/A	0.445000	0.455000	0.499900	0.509000	0.511900	0.516300	0.516300	0.516300
Stonewall Ranch	0.950000	0.950000	0.950000	0.950000	1.000000	1.000000	N/A	N/A	N/A	N/A
Walsh Ranch	0.690000	0.670000	0.650000	0.650000	0.650000	0.560000	0.490000	N/A	N/A	N/A
Wells Branch	0.470000	0.470000	0.470000	0.470000	0.470000	N/A	N/A	N/A	N/A	N/A
West Williamson County MUD#1	0.900000	0.900000	0.900000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #9/Vista Oaks	0.740000	0.740000	0.740000	0.740000	0.740000	0.750800	0.812600	0.812600	0.812600	0.832400
Williamson County #10	0.850000	0.850000	0.850000	0.880000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000
Williamson County #11	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	N/A	N/A	N/A
Williamson County #12	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A
Williamson County #13	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A
Williamson County #15	0.900000	0.900000	0.900000	0.900000	0.900000	N/A	N/A	N/A	N/A	N/A
Williamson County #22	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson/Travis County #1	0.657000	0.662000	0.664000	0.714000	0.722500	0.717000	0.734200	0.784200	0.796500	0.776500
Emergency Service Districts										
ESD #1	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #2	0.099749	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.098707	0.100000	0.098457
ESD #3	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.082500	0.082500
ESD #4	0.100000	0.100000	0.100000	0.099400	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #5	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.075000	0.075000	0.075000
ESD #6	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.097213	0.098934	0.100000
ESD #7	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	N/A	N/A
ESD #8	0.955530	0.095000	0.091795	0.090798	0.090491	0.098511	0.100000	0.100000	N/A	N/A
ESD #9	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	N/A	N/A	N/A
ESD #10	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	N/A	N/A	N/A
ESD #11	0.100000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ESD #12	0.100000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

WILLIAMSON COUNTY, TEXAS **TABLE 6**
DIRECT AND OVERLAPPING PROPERTY TAX RATE (PER \$100 ASSESSED VALUE)
Last Ten Fiscal Years
(Unaudited)
(Continued)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Other Taxing District rates										
Austin Community College	0.095100	0.094800	0.095100	0.094600	0.095400	0.095800	0.096500	0.099100	0.090000	0.077100
Avery Ranch Road District	0.122200	0.133500	0.144480	0.144480	0.144670	0.171500	0.233490	0.275000	0.275000	0.275000
Donahoe Creek Watershed	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
EWC Higher Education Center	0.050000									
Georgetown Village										
Public Improvement District	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
Lakeside WCID #2A	0.970000	0.970000	0.970000	0.970000	0.970000	N/A	N/A	N/A	N/A	N/A
Upper Brushy Creek Water										
Control and Improvement District	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
Williamson County Water, Sewer,										
Irrigation and Drainage District #3	0.815000	0.815000	0.815000	0.799900	0.773000	0.773000	0.850000	0.850000	0.850000	0.850000
Wmsn - Trav WCID #1D	N/A	0.421000	0.421000	0.421000	0.541200	N/A	N/A	N/A	N/A	N/A

Source:

Williamson County Tax Assessor/Collector
Williamson County Appraisal District
Bell County Appraisal District

Burnet County Appraisal District
Lee County Appraisal District
Milam County Appraisal District

Notes:

N/A - Not applicable

**WILLIAMSON COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

TABLE 7

Taxpayer	2013			2004		
	Taxable Assessed Value ^a	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Dell Computer Holdings LP	\$ 155,156,519	1	0.44 %	\$ 69,836,310	6	0.36 %
Oncor Electric Delivery Company	138,787,019	2	0.40	107,704,036	2	0.55
CPG Round Rock LP & SPG Roud Rock NS LP	134,005,150	3	0.38	-		-
Lakeline Developers	100,939,570	4	0.29	84,015,672	3	0.43
Inland Western Cedar Park 1890 Ranch LP	95,508,877	5	0.27	-		-
Baltgem Development Corp Etal	78,890,823	6	0.23	74,758,917	5	0.38
HEB Grocery Company LP	69,488,404	7	0.20	-		-
Columbia/St. David Healthcare	62,942,176	8	0.18	-		-
Wal-Mart Real Estate Business Trust	60,369,315	9	0.17	-		-
SPG Wolf Ranch LP	56,731,371	10	0.16	-		-
Dell Computer Corporation				178,465,815	1	0.91
Atlantic Financial Group LTD				80,213,651	4	0.41
Southwestern Bell Telephone				67,698,153	7	0.35
Centepulse Orthopedics Inc.				55,200,110	8	0.28
Dupont Photomasks Inc.				50,314,129	9	0.26
State Farm Mutual Auto Insurance Co				37,759,525	10	0.19
						-
						-
						-
Total	\$ 952,819,224		2.72 %	\$ 805,966,318		4.12 %
Total Taxable Assessed Value	\$ 35,056,675,852		100.00 %	\$ 19,543,063,843		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 the respective fiscal year end.

**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	Total Collections to Date	
					Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2013	a	\$ 156,400,025	\$ -	\$ 156,400,025	\$ 155,672,873	99.54 %	\$ -	\$ 155,672,873	99.54 %
2012	a	154,047,508	(135,380)	153,912,128	153,242,932	99.48	392,365 b	153,635,297	99.82
2011	a	151,481,692	(58,293)	151,423,399	150,453,907	99.32	681,591 b	151,135,498	99.81
2010	a	153,441,556	(112,337)	153,329,219	152,265,274	99.23	772,841 b	153,038,115	99.81
2009	a	144,256,830	(146,098)	144,110,732	142,833,932	99.01	1,068,111 b	143,902,043	99.86
2008	a	133,810,940	(351,136)	133,459,804	132,745,977	99.20	586,201 b	133,332,178	99.90
2007	a	117,413,150	(297,771)	117,115,379	116,456,546	99.19	561,650 b	117,018,196	99.92
2006	a	104,326,750	(213,237)	104,113,513	103,213,742	98.93	805,304 b	104,019,046	99.91
2005	a	99,758,187	(121,882)	99,636,305	98,488,743	98.73	1,065,764 b	99,554,507	99.92
2004	a	88,023,206	(91,283)	87,931,923	86,705,850	98.50	1,134,298 b	87,840,148	99.90

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	Total Collections to Date	
					Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2013	a	\$ 13,710,641	\$ -	\$ 13,710,641	\$ 13,647,328	99.54 %	\$ -	\$ 13,647,328	99.54 %
2012	a	10,198,960	(8,185)	10,190,775	10,143,789	99.46	26,868 b	10,170,657	99.80
2011	a	9,999,202	(3,588)	9,995,614	9,929,979	99.31	45,033 b	9,975,012	99.79
2010	a	10,078,858	(7,308)	10,071,550	9,999,959	99.22	50,941 b	10,050,900	99.79
2009	a	9,529,573	(9,677)	9,519,896	9,434,159	99.00	70,873 b	9,505,032	99.84
2008	a	8,829,899	(23,017)	8,806,882	8,758,487	99.19	39,124 b	8,797,611	99.89
2007	a	8,133,742	(20,678)	8,113,064	8,066,568	99.17	39,125 b	8,105,693	99.91
2006	a	7,530,230	(14,886)	7,515,344	7,449,261	98.92	58,769 b	7,508,030	99.90
2005	a	6,983,096	(7,603)	6,975,493	6,893,749	98.72	75,622 b	6,969,371	99.91
2004	a	6,622,884	(6,516)	6,616,368	6,523,751	98.50	85,500 b	6,609,251	99.89

Source:

Williamson County Tax Assessor/Collector

Note:

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

b - 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

Governmental Activities

Fiscal Year	General Obligation Bonds	Accumulated Accretion of Interest ^b	Certificate of Obligations	Tax Anticipation Notes ^c	Revenue Bonds	Other Obligations	Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a
2013	\$ 542,443,035	\$ 7,409,063	\$ 252,711,598	\$ 3,095,000	-	-	\$ 805,658,696	N/A	\$ 1,688.24
2012	566,489,660	7,059,391	248,206,995	4,565,000	-	-	826,321,046	6.27%	1,811.19
2011	586,174,240	6,724,007	247,779,842	5,985,000	-	-	846,663,089	6.29%	1,912.14
2010	524,822,789	6,427,211	255,458,584	7,355,000	-	-	794,063,584	6.53%	1,878.64
2009	538,958,249	6,143,472	227,190,763	8,680,000	-	-	780,972,484	6.78%	1,901.63
2008	538,113,992	5,872,194	142,438,304	17,875,000	-	-	704,299,490	6.39%	1,786.69
2007	548,646,608	5,612,871	148,013,229	12,125,000	-	-	714,397,708	7.00%	1,913.41
2006	391,701,618	-	156,657,080	16,170,000	-	-	564,528,698	4.78%	1,608.90
2005	343,387,898	-	85,810,000	20,015,000	-	-	449,212,898	4.27%	1,352.40
2004	341,071,148	-	90,710,000	23,675,000	-	-	455,456,148	4.98%	1,439.00

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 (blended component unit).

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

General Bonded Debt Outstanding									
Fiscal Year	General Obligation Bonds	Accumulated Accretion of Interest ^c	Certificate of Obligations	Tax Anticipation Notes ^d	Total	Less: Amounts Available for Debt Service	Total	Percentage of Actual Taxable Property Value ^a	Per Capita ^b
2013	\$ 542,443,035	\$ 7,409,063	\$ 252,711,598	\$ 3,095,000	\$ 805,658,696	\$ 3,102,238	\$ 802,556,458	2.29%	\$ 1,681.74
2012	566,489,659	7,059,391	248,206,995	4,565,000	826,321,045	6,253,224	820,067,821	2.42%	1,797.48
2011	586,174,239	6,724,007	247,779,842	5,985,000	846,663,088	14,329,756	832,333,332	2.51%	1,879.78
2010	524,822,788	6,427,211	255,458,584	7,355,000	794,063,583	18,762,284	775,301,299	2.30%	1,834.26
2009	538,958,248	6,143,472	227,190,763	8,680,000	780,972,483	21,175,995	759,796,488	2.30%	1,850.07
2008	538,113,991	5,872,194	142,438,304	17,875,000	704,299,489	9,914,275	694,385,214	2.37%	1,761.54
2007	548,646,607	5,612,871	148,013,229	12,125,000	714,397,707	6,863,874	707,533,833	2.81%	1,895.03
2006	391,701,617	-	156,657,080	16,170,000	564,528,697	895,355	563,633,342	2.52%	1,606.35
2005	343,387,898	-	85,810,000	20,015,000	449,212,898	3,543,690	445,669,208	2.14%	1,341.73
2004	341,071,148	-	90,710,000	23,675,000	455,456,148	4,793,187	450,662,961	2.38%	1,423.86

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 (blended component unit).

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, 2013
(Unaudited)

TABLE 11

<u>Governmental Unit</u>	<u>Debt Outstanding</u> ¹	<u>Estimated Percentage Applicable</u> ^{1, a}	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
City and Town			
Austin	\$ 1,151,704,994	5.03%	\$ 57,930,761
Bartlett	1,290,000	56.52%	729,108
Cedar Park	99,222,986	94.22%	93,487,897
Georgetown	107,532,087	100.00%	107,532,087
Granger	1,575,000	100.00%	1,575,000
Hutto	58,080,000	100.00%	58,080,000
Jarrell	10,175,000	100.00%	10,175,000
Leander	103,732,000	88.40%	91,699,088
Liberty Hill	6,285,000	100.00%	6,285,000
Pflugerville	153,275,000	0.33%	505,808
Round Rock	108,110,000	96.47%	104,293,717
Taylor	22,629,350	100.00%	22,629,350
City and Town Subtotal	1,823,611,417 #		554,922,816
School Districts			
Bartlett	1,350,000	47.63%	643,005
Burnet Consolidated	29,475,000	0.88%	259,380
Florence	7,054,998	87.62%	6,181,589
Georgetown	197,460,000	100.00%	197,460,000
Granger	855,000	100.00%	855,000
Hutto	171,386,175	100.00%	171,386,175
Jarrell	46,399,780	100.00%	46,399,780
Leander	909,219,993	58.52%	532,075,540
Lexington	2,880,000	0.55%	15,840
Liberty Hill	113,801,961	100.00%	113,801,961
Pflugerville	306,575,000	0.09%	275,918
Round Rock	664,400,000	76.51%	508,332,440
Taylor	58,269,943	100.00%	58,269,943
Thorndale	1,250,000	12.20%	152,500
Thrall	1,965,000	100.00%	1,965,000
School Districts Subtotal	2,512,342,850		1,638,074,071
Municipal Utility Districts			
Avery Ranch Road District #1	11,380,000	100.00%	11,380,000
Block House	16,150,000	100.00%	16,150,000
Brushy Creek (BC)	39,205,000	100.00%	39,205,000
Brushy Creek (BC) Defined Areas	9,780,000	100.00%	9,780,000
Fern Bluff	6,733,817	100.00%	6,733,817
Lakeside #3	4,714,893	1.19%	56,107
Meadows at Chandler Creek	5,495,000	100.00%	5,495,000
North Austin #1	1,995,000	90.00%	1,795,500
Paloma Lake #1	6,247,854	100.00%	6,247,854
Paloma Lake #2	5,140,133	100.00%	5,140,133
Parkside at Mayfield Ranch	11,420,713	100.00%	11,420,713
Ranch at Cypress Creek #1	5,370,000	71.65%	3,847,605
Sonterra	8,134,994	100.00%	8,134,994
Stonewall Ranch	2,810,000	100.00%	2,810,000
Vista Oaks	5,190,000	100.00%	5,190,000
Walsh Ranch	6,745,000	100.00%	6,745,000
Wells Branch	1,030,000	1.42%	14,626
Williamson County #10	18,089,078	100.00%	18,089,078
Williamson County #11	25,490,270	100.00%	25,490,270
Williamson County #13	10,410,000	100.00%	10,410,000
Williamson County #15	2,746,285	100.00%	2,746,285
Williamson/Travis County #1	5,950,000	77.47%	4,609,465
Municipal Utility Districts Subtotal	210,228,037		201,491,447
Other			
Austin Community College	85,258,659	20.24%	17,256,353
Williamson County Water, Sewer, Irrigation, Drainage District #3	27,110,000	80.22%	21,747,642
Other Subtotal	112,368,659		39,003,995
Total Overlapping Debt	4,658,550,963		2,433,492,329
County Debt ²			
Williamson County	794,002,147	100.00%	794,002,147
Avery Ranch (blended component unit)	11,656,549	100.00%	11,656,549
Total County Wide Direct Debt	805,658,696		805,658,696
Total direct and overlapping debt	\$ 5,464,209,659		\$ 3,239,151,025

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									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Total taxable value	\$ 35,056,675,852	\$ 33,914,849,153	\$ 33,187,263,963	\$ 33,650,423,197	\$ 33,046,077,772	\$ 29,331,601,004	\$ 25,208,667,389	\$ 22,394,863,842	\$ 20,842,969,564	\$ 18,973,239,162
Assessed value of real property	32,341,033,447	31,397,904,707	30,780,381,086	31,116,170,220	30,395,457,645	26,940,158,584	23,084,213,265	20,375,701,358	18,868,898,434	17,021,637,047
Debt limit rate	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Debt limit	8,085,258,362	7,849,476,177	7,695,095,272	7,779,042,555	7,598,864,411	6,735,039,646	5,771,053,316	5,093,925,340	4,717,224,609	4,255,409,262
Debt applicable to limit:										
General bonded debt	805,658,696	826,321,045	846,663,088	794,063,583	780,972,483	704,299,489	714,397,707	564,528,697	449,212,898	455,456,148
Less: amount set aside for repayment of general bonded debt	3,102,238	6,253,224	14,329,756	18,762,284	21,175,995	9,914,275	6,863,874	895,355	3,543,690	4,793,187
Total net debt applicable to limit	802,556,458	820,067,821	832,333,332	775,301,299	759,796,488	694,385,214	707,533,833	563,633,342	445,669,208	450,662,961
Legal debt margin	\$ 7,282,701,904	\$ 7,029,408,356	\$ 6,862,761,940	\$ 7,003,741,256	\$ 6,839,067,923	\$ 6,040,654,432	\$ 5,063,519,483	\$ 4,530,291,998	\$ 4,271,555,401	\$ 3,804,746,301
Total net debt applicable to the limit as a percentage of debt limit	9.93%	10.45%	10.82%	9.97%	10.00%	10.31%	12.26%	11.06%	9.45%	10.59%

Notes:

This schedule includes Avery Ranch Road District (blended component unit).

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 CALENDAR 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	
2013	477,219	N/A	N/A	86,709	5.4%	N/A	N/A
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
2009	410,686	11,518,921	28,048	79,627	7.8%	24,077	26,409
2008	394,193	11,024,001	27,966	76,816	4.9%	25,096	27,589
2007	373,363	10,208,118	27,341	72,667	3.9%	23,938	26,688
2006	350,879	11,821,315	33,691	68,301	4.2%	35,166	36,714
2005	332,159	10,528,449	31,697	N/A	4.6%	33,253	34,757
2004	316,508	9,144,426	28,892	N/A	4.7%	30,948	33,123

Notes:

N/A - Not available

Sources:

a - 2004 to 2005--U.S. Department of Commerce (Bureau of Economic Analysis)

2006 to 2013--U.S. Census Bureau

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

Several school districts cross the county line.

c - Annual rate for 2002 to 2006 --U.S. Department of Labor

September rate for 2007 to 2010--Texas Workforce Commission

September rate for 2011 to 2013--Tracer Texas Labor Market Information website

**WILLIAMSON COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND SIX YEARS AGO
(Unaudited)**

TABLE 14

<u>Employer</u>	<u>2013</u>			<u>2006</u>		
	<u>Employees^b</u>		<u>Percentage of Total County Employment</u>	<u>Employees^a</u>		<u>Percentage of Total County Employment</u>
Dell Computer	14,000	1	6.33%	11,599	1	10.94%
Round Rock ISD	5,750	2	2.60%	5,175	2	4.88%
Leander ISD	3,984	3	1.80%	3,297	3	3.11%
Georgetown ISD	1,630	4	0.74%	1,576	5	1.49%
Williamson County	1,530	5	0.69%	1,313	6	1.24%
Sears (Teleserve)	1,500	6	0.68%	1,192	8	1.12%
HEB Grocery	939	7	0.42%	2,491	4	2.35%
Scott & White	913	8	0.41%	N/A		N/A
City of Round Rock	824	9	0.37%	743	10	0.70%
Emerson Process Management	750	10	0.34%	N/A		N/A
State Farm Mutual Auto Insurance Co.	N/A		N/A	1,308	7	1.23%
Wal-mart and Sam's Club	N/A		N/A	1,123	9	1.06%
Total	31,820		14.38%	29,817		28.12%
Total Avg. Employees for the 2nd Qtr per TWC's website (www.tracer2.com)	227,940			106,000		

Source:

a - Individual employers provided employee count.

b - Individual cities provided employee count.

Note: Information for principal employers is not available for the previous nine years.

WILLIAMSON COUNTY, TEXAS
COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(Unaudited)

TABLE 15

Function	Fiscal Year									
	2013 ^a	2012 ^a	2011 ^a	2010 ^a	2009 ^a	2008 ^a	2007 ^a	2006 ^a	2005	2004
General Government	229	227	225	217	207	209	197	185	180	151
Judicial	209	208	209	210	218	207	197	191	164	144
Public Safety	932	922	908	909	895	871	849	794	826	688
Transportation	123	123	123	125	130	130	128	123	119	131
Community Services	36	35	37	39	40	36	31	20	95	92
Total:	1530	1,516	1,502	1,500	1,490	1,453	1,402	1,313	1,384	1,206

Source: Williamson County Human Resource or Payroll Department

Note:

a - Budgeted positions

Function/Program or Department	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Government										
Commissioners Court	12	12	12	12	12	22	22	21		
Building Maintenance	25	25	25	25	25	25	24	22		
Budget Office	2	2	2	2	0	0	0	0		
County Auditor	26	26	26	26	25	24	24	22		
County Clerk	25	25	25	25	25	25	27	26		
County Judge	6	6	6	4	0	0	0	0		
County Treasurer	5	5	5	5	5	5	5	4		
County Wide Records Mgmt	1	1	1	1	1	1	1	1		
Elections	11	11	10	10	10	8	7	7		
Fleet Services	17	17	17	17	17	15	15	15		
HUD CDBG	1	1	1	1	1	1	1	1		
Air Check Grant	1	1	1	1	1	1	0	0		
MHMR Grant	1	1	1	0	0	1	0	0		
Human Resources	12	11	9	10	10	10	9	9		
Information Technology Services	27	26	26	24	22	19	16	15		
Infrastructure	2	2	2	1	0	0	0	0		
Purchasing	7	7	7	7	7	7	5	3		
Tax Assessor/Collector	49	49	49	46	46	45	41	39		
	229	227	225	217	207	209	197	185	-	-
Judicial										
County Attorney	45	45	46	47	47	47	45	43		
District Attorney	27	27	28	28	27	26	26	24		
County Clerk	19	19	19	19	19	18	18	18		
District Clerk	27	27	27	27	25	25	25	25		
County Courts at Law	16	16	16	17	25	17	16	16		
District Courts	22	21	20	19	20	20	19	19		
Justice of the Peace	48	48	48	48	47	47	42	41		
Courthouse Security	3	3	3	3	6	5	5	5		
Personal Bond Office	2	2	2	2	2	2	1	0		
	209	208	209	210	218	207	197	191	-	-
Public Safety										
911 Communications/EOC	71	68	58	55	55	53	48	39		
911 Addressing	2	2	2	2	2	2	2	2		
Constables	51	51	51	51	48	47	45	42		
DPS	2	2	3	4	4	4	4	4		
EMS	127	124	124	127	127	115	115	108		
Jail	307	307	307	307	307	305	299	290		
Juvenile Services	155	155	152	151	142	143	141	127		
Mobile Outreach	13	9	7	8	5	4	4	0		
Sheriff	204	204	204	204	204	197	190	181		
Texas Youth Commission	0	0	0	0	1	1	1	1		
	932	922	908	909	895	871	849	794	-	-
Transportation										
United Road System	123	123	123	125	130	130	128	123		
Community Services										
Agricultural Extension Service	4	4	5	8	8	8	7	8		
Animal Shelter	16	15	15	15	15	14	11	1		
Conservation	1	1	1	1	1	0	0	0		
Parks and Recreation	11	11	12	11	11	10	10	9		
Recycling Center	0	0	0	0	1	1	1	0		
Veterans Services	4	4	4	4	4	3	2	2		
	36	35	37	39	40	36	31	20	-	-
	1,530	1,516	1,502	1,500	1,490	1,453	1,402	1,313	-	-

Source: Williamson County Human Resource or Payroll Department

**WILLIAMSON COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

TABLE 16

Function/Program	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Government										
Number of A/P checks issued	15,869	17,014	20,355	19,471	20,038	18,943	18,497	20,247	18,480	N/A
Number of outgoing A/P wires	152	104	216	174	130	155	132	2	N/A	N/A
Number of invoices processed	40,038	43,822	42,081	41,136	42,320	40,819	42,410	43,223	N/A	N/A
Number of Pcard charges	8,146	6,688	7,248	6,827	6,046	5,280	4,217	3,186	N/A	N/A
Number of electronic payments	3,422	2,019	-	-	-	-	-	-	-	-
Judicial										
Hot Check Cases										
Number of checks processed	3,316	4,323	4,478	6,169	6,651	7,784	7,559	10,581	9,866	7,789
Number of theft by check cases filed	430	611	700	686	876	1,097	1,323	1,667	1,246	1,138
Public Safety										
Number of 911 calls received	84,997	93,280	173,981	115,848	110,946	108,004	102,009	88,849	78,097	75,062
EMS 911 runs	23,895	24,132	23,828	24,334	23,458	22,145	20,995	18,327	17,311	N/A
EMS transfer runs	411	542	1,108	1,578	2,070	1,587	2,442	2,766	2,865	N/A
Number of total EMS runs	24,306	24,674	24,936	25,912	25,528	23,732	23,437	21,093	20,176	N/A
Average EMS response time in minutes	0	6:54	6:38	6:25	5:50	6:33	6:45	6:17	6:07	N/A
Average Jail daily population	566	569	586	608	568	559	573	636	663	681
Jail bookings	16,003	16,564	16,439	16,839	16,028	15,381	15,903	15,513	14,093	12,131
Jail releases	16,004	16,567	16,486	16,890	15,942	15,433	15,937	15,978	14,153	12,108
Jail inmates at 9/30/XXXX	582	568	553	637	635	567	618	649	673	673
Violations reported by Sheriff Office	22,898	47,181	55,043	53,670	53,902	62,831	54,836	45,084	46,748	41,763
Transportation*										
Roadway resurfacing (CL miles)	130	83	186	127	148	90	100	144	132	140
Hot Mix Asphalt Overlay (CL miles)	2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Crack Seal Applied (CL miles)	118	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Asphalt Patches Applied (Tons)	24,600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bridge / Bridge Class Culvert Replacement (each)	2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Culvert Replacement and Maintenance (each)	153	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Major Roadway Rehabilitation (CL miles)	14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mowing / Vegetation control along roadways (miles) **	42,138	5,707	6,328	7,321	7,338	9,730	8,536	9,180	6,831	6,637
Ditch and culvert cleaning (CL miles)	9	4	8	21	20	39	54	24	62	39
Striping and Delineation Applied (CL miles)	44	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Signage Replaced (each)	1,727	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Grade and Shape Gravel Roads (CL miles)	105	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Community Services										
Participants using sport fields	141,275	130,284	156,858	157,704	111,956	105,937	103,244	97,472	96,320	64,000
Parks Dept. reservations	1,159	4,585	577	713	519	437	311	172	217	N/A
Riders of the miniature train	18845	16,742	13,202	14,653	14,691	17,606	13,818	16,531	15,872	N/A

Source:
Various County departments

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

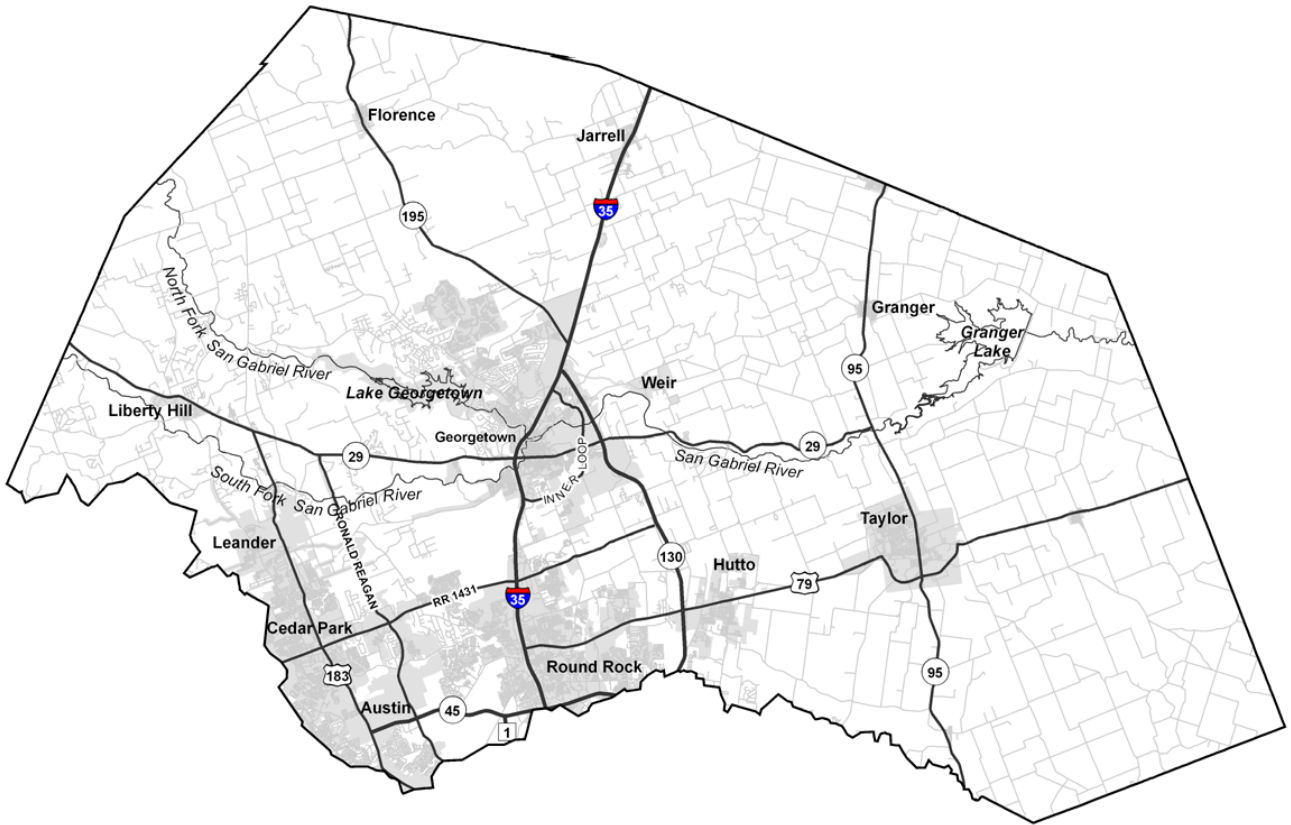
WILLIAMSON COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

TABLE 17

Function/Program	FISCAL YEAR									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Government										
Buildings/Facilities - all functions	59	58	57	49	47	48	45	45	45	41
Vehicles	40	41	35	31	32	31	28	25	N/A	N/A
Judicial										
Vehicles	11	11	10	10	10	10	10	8	N/A	N/A
Public Safety										
Vehicles	463	472	403	381	382	350	331	311	N/A	N/A
Transportation										
Miles of roadway maintained	1422	1,416	1,418	1,413	1,406	1,430	1,401	1,390	N/A	N/A
Bridges	209	208	206	201	202	171	171	171	171	171
Vehicles	345	345	202	131	127	129	126	125	N/A	N/A
Community Services										
Parks acreage										
Developed	363.5	363.5	363.5	363.5	335.5	358.0	358.0	346.0	203.0	203.0
Total	3252	3,178.0	3,021.6	3,021.6	2,991.6	2,841.0	1,337.0	1,243.0	1,243.0	1,318.0
Hike & bike trails (miles)	18.05	15.27	15.27	15.27	13.27	10.52	10.52	10.02	7.17	4.67
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	2	1	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miniature train ride	1	1	1	1	1	1	1	1	1	N/A
Disc golf holes	18	18	18	18	18	18	18	18	N/A	N/A
Picnic pavilions	10	10	10	6	6	6	5	3	3	2
Campsites	28	18	18	18	18	18	18	18	17	N/A
Vehicles	48	49	16	6	6	7	7	6	N/A	N/A

Source:
Various County departments and Texas Department of Transportation

WILLIAMSON COUNTY, TEXAS



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: 2013 estimate 477,219

Quality of Life:

Health Ranking: The County Health Rankings, released in February 2010 by the University of Wisconsin's Population Health Institute and the Robert Wood Johnson Foundation, ranked Williamson County first among Texas Counties in the health outcomes category (how healthy people are and how long they live) and fourth overall in health factors (how healthy they can be) 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.

Recreation:

Athletics: Round Rock Express (AAA Minor League Baseball team), Cedar Park Center (Texas Stars AHL hockey 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.

Family & Educational: Williamson County Historic Courthouse tours conducted by the Williamson Museum in Georgetown. Other museums include the Dan Moody Museum in Taylor and Palm House Museum in Round Rock. Family fun is available on the Hill Country Flyer steam train in Cedar Park and Inner Space Caverns in Georgetown.

Community Events: Williamson County Sheriff Posse Rodeo, Georgetown Red Poppy Festival, Round Rock Daffodil Days, Cedar Park's 4th of July Celebration at Milburn Park, Taylor International Barbecue Cook-off, and other annual community festivals.

MISCELLANEOUS INFORMATION (CONTINUED)

Economic Resources²:

Business: High-tech industries, agricultural and agribusiness, 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 of the area are corn, cotton, and grain sorghum.

According to the county's annual agriculture increment report, in 2013 Williamson County had 100,362 acres of feed corn which averaged 88 bu./ac. for a total crop value of \$43,276,094; 16,393 acres of grain sorghum which averaged 71 bu./ac. for a total crop value of \$9,474,170; 8,976 acres of cotton which averaged 625 of lint and 1,000 pounds of seed lbs./ac. for a total crop value of \$5,250,960; 19,505 acres of wheat for grain which averaged 48 bu./ac. for a total crop value of 7,031,162; 662 acres of oats for grain which averaged 42 bu./ac. for a total crop value of \$166,824, 9 acres of sesame which averaged 700 lbs./ac. for a total crop value of \$2,331; 482 acres of pecans which averaged 200 lbs./ac for a total crop value of \$168,700; 24 acres of alfalfa which average 3 T/ac. for a total crop value of \$13,320; nursery and horticulture production revenues totaled \$10,500,000 and the county had approximately 140,000 acres of native grasslands.

Livestock revenues included: 2000 hens with \$10,000 of total production revenue; 6000 stockers for a total production revenue of \$5,400,000; 5,400 beef cows and calves for a total production revenue of \$7,060,000; 7,500 goats for a total revenue of \$375,000 and 900 honey bee hives producing 90,000 lbs of honey for a total revenue of \$81,000.

In addition, approximately 1,500 horses and mules were marketed producing \$300,000 of revenue.

There are an estimated 30,000 to 40,000 acres in hunting and recreation leases totaling \$1,787,500 in revenue.

Due the effects of the continuing drought, 2013 saw cow numbers continue to decline, a liquidation of horses and increased corn production and decreased cotton due to price fluctuations.

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 & Hutto
3. Texas A&M AgriLife Extension Service

**MISCELLANEOUS INFORMATION
(CONTINUED)**

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

<u>University</u>	<u>Fall 2013 Enrollment</u>
Austin Community College	41,627
Concordia University Texas	2,565
Huston-Tillotson University	973
St. Edward's University	4,861
Southwestern University	1,536
Temple College	5,754
Texas A&M Health Science Center	158
University of Texas	52,059

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

Hospitals:

Cedar Park Regional Medical Center	Scott & White Hospital, Taylor
Reliant Rehabilitation Hospital Central Texas	Scott & White University Medical Campus
St. David's Georgetown Hospital	Seton Medical Center Williamson, Round Rock
St. David's Round Rock Medical Center	

Clinic facilities:

Austin Diagnostic Clinic – Cedar Park, Round Rock
 Austin Regional Clinic – Cedar Park, Hutto, Round Rock
 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
 Georgetown Medical Center
 Health Center at Scott and White Hospital, Taylor
 Hill Country Family Health Specialists
 Leander Healthcare Center

**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
LSCC OB/GYN, Round Rock
Seton-Circle of Care Women's Services at Texas A&M HSC, Round Rock
Psychiatry & Behavioral Health at Lake Aire Medical Center, Georgetown
Seton-Circle of Care Behavioral Health at Texas A&M HSC, Round Rock
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
Scott & White Clinic – Cedar Park, Cedar Park West, Georgetown, Hutto, Johns (Taylor),
University (Round Rock), Round Rock West
Seton Cedar Park
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

Note: This is not an exhaustive list. Not included are individual practitioners, specialty care practices, or 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, TEXAS 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 heads of some offices are elected officials; 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 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 was created to carry out a policy common to the whole state, whereas, it was not mainly created to advance the interest of the particular 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 the light of local conditions 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, 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 County Juvenile Board, which is comprised of the District Judges and the County Judge, appoints the Chief Juvenile Probation Officer.

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 of 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 that 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.

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, 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 exercise 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 of 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 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, beer and liquor taxes and state automobile transaction taxes.

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 Treasurer 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 has 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 department of the County at least once each quarter. Financial reporting is also performed by the County Auditor's office. The creation of the Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR), that is submitted each year to the Government Finance Officers Association for review, is the responsibility of the County Auditor. In addition, the County Auditor oversees the payroll function for the entire County. Other responsibilities include managing 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.

Animal Shelter Director

The mission of the animal shelter is to provide humane care to unwanted or abandoned pets, to assist the participating entities in enforcing state law and local ordinances, and to otherwise serve the citizens in a cost-effective manner. The Shelter Director is responsible for animal shelter operations and staff through development and enforcement of policy and procedures ensuring compliance 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 the County 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 is 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, HazMat, MOT (Mobile Outreach Team), Dispatch, Wireless Communications, and EMS (Emergency Medical Services). It is the responsibility of the senior director to serve as a liaison with other municipal districts, state, County, regional, federal and other emergency management organizations. Emergency Management includes the coordination of disasters local, regional and state and the counties response in such areas. The area of HazMat is responsible for responding to Hazardous Material spills within the county and the region. MOT responds to mental health crisis calls in the county in coordination with the various law enforcement agencies within the county. Dispatch 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.

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, and 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 principles of 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 misdemeanor and adult 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, the Central Texas Treatment Center. The department's mission is to protect the community and rehabilitate offenders. The department operates a number of 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 237,944 registered voters in 88 precincts and the conduct of election activities for more than 45 county, city and school governments, as well as 52 municipal and special utility districts. Duties also include the preparation and maintenance of appropriate political jurisdiction maps. The 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 coordinates the use of grant funds from the Help America Vote Act (HAVA) with the County Judge and the Auditor and maintains all electronic voting equipment and peripherals. The 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.

Human Resource Senior Director

The Human Resource (HR) Senior Director for Williamson County is appointed by the County Benefits Committee and the Commissioners' Court. The Senior Director must ensure the County is in compliance with 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 long-term 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).

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 Facilities Maintenance, 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. The area of Facilities maintenance oversees all County real estate transactions and facilities construction activities. Facilities additionally ensures the quality and completion of maintenance and repair for all County-owned buildings and grounds. Fleet Services maintains Williamson County's Fleet of vehicles and equipment; makes recommendations during the Budget process of equipment replacement needs for county departments as well as assisting 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 the 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 Senior Director is responsible for the development, operation, and maintenance of County parks, trails and preserves. The 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 hired by the Commissioners' Court. The Purchasing Agent is responsible for carrying out the functions prescribed by law for a purchasing agent and administers 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.

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 senior director's duty to oversee the functions of Information Technology Services (ITS), Geographic Information Systems (GIS), 911 Addressing and Records Management (RM) for the County. ITS includes installing new systems, protecting computer-stored records, maintaining control of daily EDP 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. 9-1-1 Addressing includes maintaining the 9-1-1 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 director oversees County mail courier and switchboard functions.

Veterans Services

In a county with a population of 200,000 or more the Commissioners Court shall maintain a veterans county service office. The commissioner's court appoints the veterans county service officer and the number of assistant veterans county service 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.

FEDERAL AND STATE AWARD PROGRAMS



**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 Commissioners' Court
Williamson County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County, Texas (the County), as of and for the year ended September 30, 2013, 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, 2014.

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.

The Honorable County Judge
And Commissioners' Court
Williamson County, Texas

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*.

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.

Houston, Texas
March 19, 2014



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND UNIFORM GRANT
MANAGEMENT STANDARDS**

To the Honorable County Judge
And Commissioners' Court
Williamson County, Texas

Report on Compliance for Each Major Federal and State Program

We have audited Williamson County, Texas' (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the State of Texas Uniform Grant Management Standards (UGMS) that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2013. 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, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and UGMS. Those standards, OMB Circular A-133, 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 and 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 major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

The Honorable County Judge
And Commissioners' Court
Williamson County, Texas

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, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and UGMS, and which are described in the accompanying schedule of findings and questioned costs as item 13-1. Our opinion on each major federal and state program is not modified with respect to these matters.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 to determine the 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 OMB Circular A-133 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.

Our consideration of internal control over compliance was for the limited purpose described in the paragraph above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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

The Honorable County Judge
And Commissioners' Court
Williamson County, Texas

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 13-1 to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response

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 OMB Circular A-133 and UGMS. Accordingly, this report is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
March 19, 2014

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

An unqualified opinion was issued on the financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weakness(es)? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal and State Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weakness(es)? Yes None reported

An unqualified opinion was issued on compliance for major programs.

- Any audit findings disclosed that are required to be reported in accordance with section 510(a), Circular A-133, or State of Texas Uniform Grant Management Standards? Yes No

Identification of major federal programs:

20.205

Highway Planning and Construction

Identification of major state programs:

AirCheck Texas
9-1-1 Addressing Maintenance

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER, 2013**

- Dollar threshold used to distinguish between type A and type B programs? \$300,000 – Federal
\$300,000 – State

Auditee qualified as low-risk auditee? X Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

FINDING 13-1: EMPLOYEE TIME AND EFFORT DOCUMENTATION

MAJOR PROGRAM: 911 Addressing Maintenance

TYPE OF FINDING: Compliance and Significant Deficiency

QUESTIONED COST: \$150,850, calculated by the County as the total payroll charged to the grant.

CRITERIA OR SPECIFIC REQUIREMENT: Texas Uniform Grant Management Standards (UGMS) states that, “Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation” and “personnel activity reports or equivalent documentation must: a) reflect an after-the-fact distribution of the actual activity of each employee, b) account for the total activity for which each employee is compensated, c) be prepared at least monthly and must coincide with one or more pay periods, and d) be signed by the employee and supervisory official having first-hand knowledge of the work performed by the employee.” (UMGS Section 11(h)(4-5))

CONDITION: Time and effort documentation meeting the above standards was not prepared for personnel charged to the grant program.

CAUSE: The requirements to provide such documentation was unknown to the County officials overseeing the grant as the County’s agreement with the State’s pass-through agency did not contain these requirements.

EFFECT: Lack of preparation of time and effort documentation could result in inaccurate costs charged to the grant.

**WILLIAMSON COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER, 2013**

**SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS –
CONTINUED**

RECOMMENDATION: The County should ensure that all employees who work on state funded grant programs and their supervisors are properly trained in the completion of accurate time and effort documentation meeting UGMS requirements. In addition, the County Auditor's office should consider implementing a process to require the periodic examination of such documentation to further ensure that UGMS requirements are met.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Management agrees that corrective action needs to be taken

SECTION IV – SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

NONE

SECTION V – CORRECTIVE ACTION PLAN

FINDING 13-1: EMPLOYEE TIME AND EFFORT DOCUMENTATION

Grant personnel activity reports will be prepared on a monthly basis. It will document the activity and the time worked for all grant and non-grant activities. The employee and immediate supervisor will certify the worked was performed in the appropriate activity. A copy of the document will be sent to the Auditor's Office for review. The Auditor's Office will determine if the allocation of the grant charges correspond with the activities.

Completion date: September 30, 2014

Contact information: David U. Flores, County Auditor

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2013

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Expenditures
FEDERAL AWARDS			
<u>U.S. DEPARTMENT OF ENERGY</u>			
Direct Programs			
ARRA - 2010 Energy Efficiency and Conservation Grant	81.128	N/A	\$ 39,422
Total Direct Programs			<u>39,422</u>
Total U.S. Department of Energy			\$ 39,422
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed Through Texas Department of Family and Protective Services			
Title IV-E Contract (Legal)	93.658	23939896	\$ 81,020
Total Passed Through Texas Department of Family and Protective Services			<u>81,020</u>
Total U.S. Department of Health and Human Services			\$ 81,020
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through Texas Department of Agriculture			
National School Lunch Program	10.555	75M1002/TX-246-2005	\$ 94,748
Total Passed Through Department of Agriculture			<u>94,748</u>
Total U.S. Department of Agriculture			\$ 94,748
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through Texas Office of the Governor - Division of Emergency Management			
2009 State Homeland Security	97.073	12-SR48491-01	\$ 19,500
Total Passed Through Texas Office of the Governor - Division of Emergency Management			<u>19,500</u>
Passed Through Texas Department of Public Safety - Division of Emergency Management			
Emergency Management Performance Grant	97.042	13TX-EMPG-1418	\$ 68,011
Total Passed Through Texas Department of Public Safety - Division of Emergency Management			<u>68,011</u>
Total U.S. Department of Homeland Security			\$ 87,511
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Programs			
Community Development Block Grant	14.218	N/A	\$ 114,598
Community Development Block Grant	14.218	N/A	208,976
Community Development Block Grant	14.218	N/A	705,674
Community Development Block Grant	14.218	N/A	339,966
Total Direct Programs			<u>1,369,214</u>
Total U.S. Department of Housing and Urban Development			\$ 1,369,214
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Programs			
Equitable Sharing Program	16.922	N/A	\$ 72,184
Total Direct Programs			<u>72,184</u>
Passed Through Texas Office of the Governor - Criminal Justice Division			
2013 School Based Diversion Program	16.540	JA-12-J20-26008-01	\$ 31,010
Total Passed Through Texas Office of the Governor - Criminal Justice Division			<u>31,010</u>
Passed Through Office of Justice Programs			
State Alien Assistance Program	16.606	2013-AP-BX-0198	\$ 137,425
Total Passed Through Texas Office of Justice Programs			<u>137,425</u>
Total U.S. Department of Justice			\$ 240,619

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Expenditures
FEDERAL AWARDS			
<u>U.S. ELECTIONS ASSISTANCE COMMISSION</u>			
Passed Through Texas Secretary of State Help America Vote Act	90.401	78976	\$ 32,185
Total Passed Through Texas Secretary of State			<u>32,185</u>
Total U.S. Elections Assistance Commission			\$ 32,185
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Passed Through Capital Metropolitan Planning Organization Williams Drive	20.205	CSJ 2211-01-016	\$ 68,665
Total Passed Through Capital Metropolitan Planning Organization			<u>68,665</u>
Passed Through Texas Department of Transportation - Pass Through Toll Financing			
US 79 East Hutto to CR 402	20.205	PT2005-001-01-PTT0204-02-027	\$ 549,732
IH35 NB Frntg Road and Ramps	20.205	PT2010-006-001	6,071,711
US 79 Thrall to Milam County Line	20.205	PT2005-001-01-PTT0204-04-042	10,605
US 183 San Gabriel to SH 29	20.205	PT2005-001-01-PTT0273-04-026	457,154
FM 1660 CR 134 to CR 101	20.205	PT2005-001-01-PTT1566-01-009	19,636
FM 2338 FM 3405 to Reagan Blvd	20.205	PT2005-001-01-PTT0211-01-023	213,419
Total Passed Through Texas Department of Transportation - Pass Through Toll Financing			<u>7,322,257</u>
Total U.S. Department of Transportation			\$ 7,390,922
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 9,335,641
STATE AWARDS			
<u>COMMISSION ON STATE EMERGENCY COMMUNICATIONS</u>			
Passed Through Capital Area Council of Governments			
911 Addressing Maintenance -2013		N/A	\$ 185,347
911 Addressing Maintenance -2014		N/A	12,605
Total Passed Through Capital Area Council of Governments			<u>197,952</u>
Total Commission on State Emergency Communications			\$ 197,952
<u>OFFICE OF THE ATTORNEY GENERAL</u>			
Direct Programs			
2013 Texas Vine Program		1013085	\$ 21,881
2013 Victim Coordinator and Liason Grant		1333335	35,824
Total Direct Programs			<u>57,705</u>
Total Office of the Attorney General			\$ 57,705
<u>OFFICE OF THE GOVERNOR</u>			
Passed Through Criminal Justice Division			
2013 DWI/Drug Court		DJ-11-A10-18695-07	\$ 104,529
2014 DWI/Drug Court		SF-14-A10-18695-08	909
2013 Vocational Training Program		SF-13-J20-25997-01	80,000
2013 Juvenile Mentoring Grant		SF-13-J20-23122-03	16,747
2013 County Essentials		CE-13-A10-27369-01	17,198
2014 School Base		SF-14-J20-26008-02	2,467
Total Passed Through Criminal Justice Division			<u>221,850</u>
Total Office of the Governor			\$ 221,850

WILLIAMSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2013
(CONTINUED)

State Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Expenditures
STATE AWARDS			
<u>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</u>			
Passed Through Blubonnet MHMR			
2013 Blubonnet MHMR		N/A	\$ 65,228
2014 Blubonnet MHMR		N/A	5,462
Total Passed Through Blubonnet MHMR			<u>70,690</u>
Total Texas Department of State Health Services			\$ 70,690
<u>TEXAS PARKS AND WILDLIFE DEPARTMENT</u>			
Direct Programs			
2011 Go!		52-000554	\$ 4,360
Total Direct Programs			<u>4,360</u>
Passed Through Texas Commission on Environmental Quality			
2013 LIP		582-8-89965	\$ 20,163
2014 LIP		582-8-89965	353
2013 Air Check		582-12-20269	178,658
2014 Air Check		582-12-20269	33,798
Total Passed Through Texas Commission on Environmental Quality			<u>232,972</u>
Total Texas Parks and Wildlife Department			\$ 237,332
<u>TEXAS INDIGENT DEFENSE COMMISSION</u>			
Direct Programs			
Indigent Defense Formula Grant		212-12-246	\$ 8,954
Indigent Defense Formula Grant		212-13-246	246,082
2012 TIDC Technical Support		212-TS-246	92
Total Direct Programs			<u>255,128</u>
Total Texas Task Indigent Defense Commission			\$ 255,128
TOTAL EXPENDITURES OF STATE AWARDS			\$ 1,040,657
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 10,376,298

WILLIAMSON COUNTY, TEXAS
NOTES TO 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, which is described in Note 1 to the County's financial statements. The schedule includes \$1,240,421 of federal awards provided to subrecipients from the Community Development Grant cluster.

NOTE 3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditure reports as of September 30, 2013, 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. SCHEDULE OF FINDINGS AND QUESTIONED COSTS

The schedule of findings and questioned costs, including the summary of auditor's results for federal and state awards, is included beginning on page 163.