

# **COLLIN COUNTY, TEXAS**

## **Comprehensive Annual Financial Report**

**For the fiscal year ended**

**September 30, 2005**

**Prepared by:**

**Office of County Auditor  
Collin County**

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**COLLIN COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005**

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February 3, 2006

Honorable District Judges  
Honorable County Judge  
Honorable County Commissioners  
Collin County, Texas

The Comprehensive Annual Financial Report of Collin County, Texas, for the fiscal year ended September 30, 2005, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

This report consists of management's representations concerning the finances of Collin County, Texas. Management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, Collin County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Collin County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Pattillo, Brown, & Hill, L.L.P., a firm of licensed certified public accounts, has audited Collin County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2005, 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 presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unqualified opinion on Collin County's financial statements for the fiscal year ended September 30, 2005, that they are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Collin County was a part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal 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 government's internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal awards. This Single Audit Report is available as a separate report from Collin County.

GAAP require 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 compliment MD&A and should be read in conjunction with it. Collin County's MD&A can be found immediately following the report of the independent auditors.

### **Profile of the Government**

Located in North Central Texas, Collin County was incorporated in 1846 and both the County and the County Seat were named after the pioneer, Collin McKinney. The County ranks as one of the top growth areas in the state and the country with a population of 648,800. This is up 31% over the 2000 census of 496,800 and 316% over the 1980 census of 155,950. The County has a land area of 836 square miles.

The County operates as specified under the Constitution of the State of Texas and Vernon's Texas Code Annotated, which provide for a Commissioners' Court consisting of the County Judge and four Commissioners, one for each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms.

Collin County provides a full range of services, including judicial, law enforcement, jail facilities, construction and maintenance of roads, bridges, and other infrastructure, recreational activities and facilities, indigent health assistance and homeland security response teams.

The annual budget serves as the foundation for Collin County's financial planning and control. All departments of the County are required to submit requests for appropriation to the County Budget Officer by the first Friday in May. The Budget Officer uses these requests as the starting point for developing a proposed budget. The proposed budget and a recommended budget prepared by the Budget Officer are submitted to Commissioners' Court for their consideration. Commissioners' Court then holds budget work sessions to hear specific requests that were not included in the Budget Officer's recommended budget. The Court is required to publish specific information, notices, and hold public hearings as defined by state statute. Once and if all these requirements are met, the Court may adopt the budget and the tax rate by September 1 or as soon thereafter as is practical. The appropriated budget is adopted by fund by the primary activities of salaries and benefits, maintenance and operating, training and travel, and capital expenditures. Budget to actual comparisons are provided in this report for the General Fund and all major special revenue funds.

### **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 Collin County operates.

**Local economy.** Collin County has experienced the same economic concerns felt across Texas and the nation since 2001. Population growth has remained strong keeping the County near the top of the fastest growing counties in the state and in the nation. Major industries with headquarters, or divisions, located within the County include petroleum research, telecommunications, computer technology, electronics, retail, hotel, the food industry, and insurance institutions.

**Long-term financial planning.** The Commissioners' Court continues to be very active in infrastructure development to help insure economic growth. They are continuously studying transportation and facility needs so that Collin County will remain a viable option for both industry and its employees. In 2003, they proposed and received approval from the taxpayers of Collin County to issue bonds totaling \$229 million for roads, facilities and parks. Quality of life is also a primary concern to the Court. There are several active projects where the County is a financial partner with other local governmental entities and nonprofit corporations to develop a new and improve existing recreational facilities. The County is currently developing a \$26 million youth camp facility to give the youth of Collin County and surrounding counties a place to experience the beauty of the outdoors.

**Cash management policies and practices.** Cash temporarily idle during the year was invested in a strategic manner. Short-term cash flow was met with investing in cash-equivalent tools such as 2A-7 pools and short-term certificates of deposit to obtain the highest possible yield while still protecting the principal. Excess cash above short-term flow requirements was identified and invested in certificates of deposit and U. S. Agency notes and bonds. Collin County operating funds investment maturities ranged from two months to four years. The General and Health Care Foundation funds can be invested out to five years. Longer investments were made only when step-ups were available that had short-term yields equivalent to other short-term investments with increased longer-term yields to protect the County long term or in certificates of deposit where rates were competitive with step-up yields to maturity. The weighted average yield for these individual investments as of September 30, 2005, was 3.46%. Current individual investments had an unrealized loss of \$717 thousand or 0.0024%. Decreases in fair market value during the year, however, do not necessarily represent trends that will continue, nor will it be a realized loss since the County intends to hold to maturity.

**Risk management.** Collin County has a self-insured program for liability claims, workers' compensation, and health and dental insurance. Third-party coverage is currently maintained to protect against excess and/or catastrophic loss. Additional information on Collin County's risk management activities can be found in Note IV(a) of the notes to the financial statements.

**Pension and other post-employment benefits.** The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined pension plan in the statewide Texas County and District Retirement system (TCDRS). Detail information on the retirement plan and other post-employment benefits can be found in Notes IV(c) and IV(e) of the notes to the financial statements.

### **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Collin County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2004. This is the 27<sup>th</sup> consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized CAFR, along with satisfying both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current CAFR continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been possible without the efficient and dedicated services of the entire staff of the County Auditor's office. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Commissioners' Court and Board of District Judges for their support for maintaining the highest standard professionalism in the management of Collin County's finances.

Respectfully submitted,

Donald W. Cozad  
Collin County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Collin County,  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Carla E. Perry*

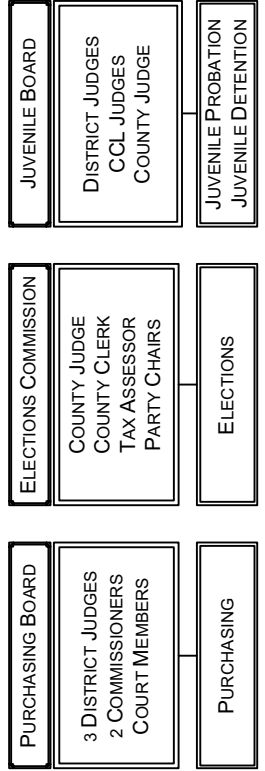
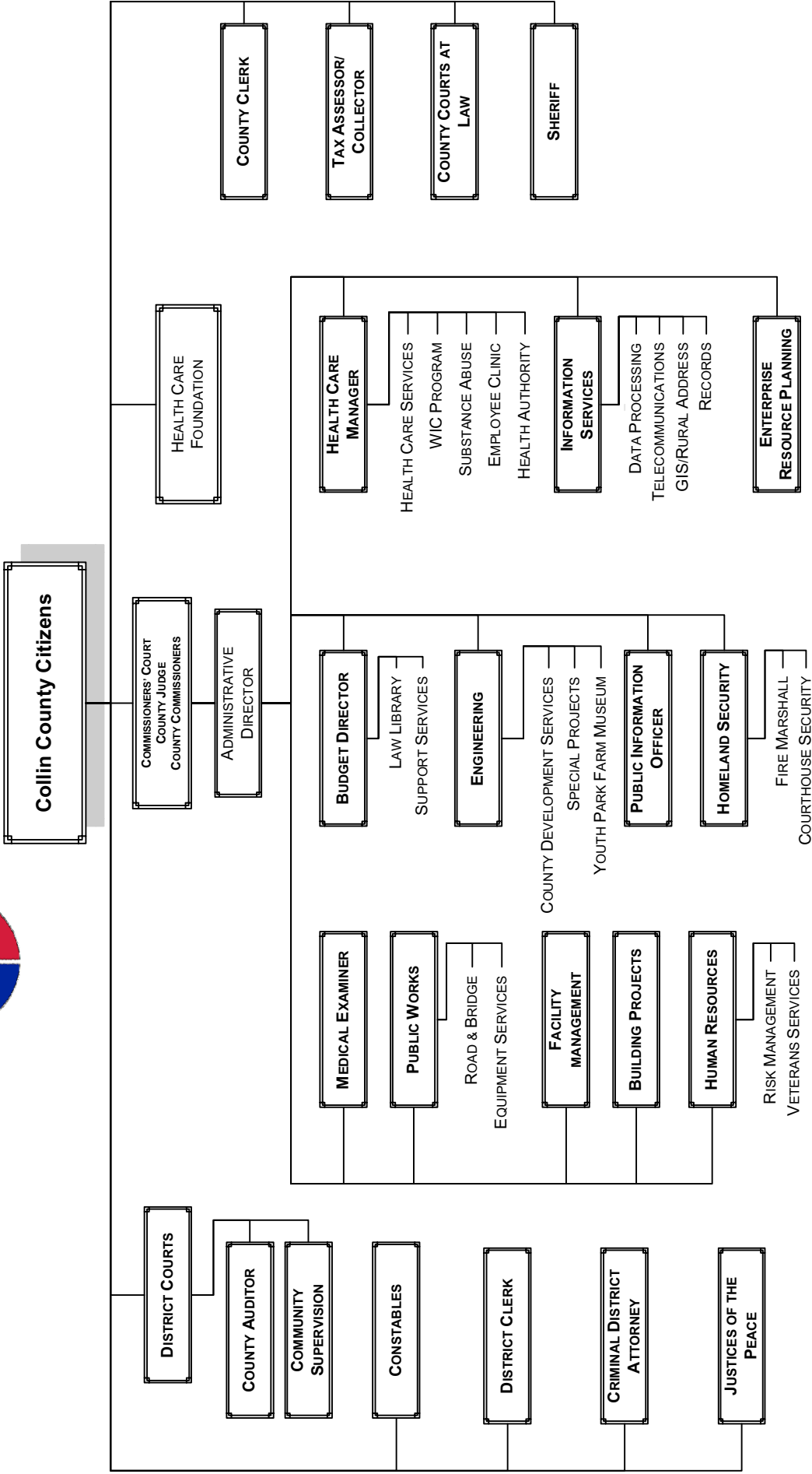
President

*Jeffrey R. Enen*

Executive Director



# Collin County Organizational Chart



# **COLLIN COUNTY, TEXAS**

## **DIRECTORY OF OFFICIALS**

**SEPTEMBER 30, 2005**

### **District Officials**

Robert T. Dry, Jr.	Judge, 199 <sup>th</sup> Judicial District
Curt Henderson	Judge, 219 <sup>th</sup> Judicial District
Betty A. Caton	Judge, 296 <sup>th</sup> Judicial District
Nathan E. White, Jr.	Judge, 366 <sup>th</sup> Judicial District
Charles F. Sandoval	Judge, 380 <sup>th</sup> Judicial District
Mark J. Rusch	Judge, 401 <sup>st</sup> Judicial District
Chris Oldner	Judge, 416 <sup>th</sup> Judicial District
Cynthia Wheless	Judge, 417 <sup>th</sup> Judicial District
John R. Roach	District Attorney
Gregory Davis	Assistant District Attorney
Hannah N. Kunkle	District Clerk

### **Commissioners Court**

Ronald L. Harris	County Judge
Phyllis A. Cole	Commissioner, Precinct I
Jerry Hoagland	Commissioner, Precinct II
Joe Jaynes	Commissioner, Precinct III
William J. Hatchell	Commissioner, Precinct IV

### **County Officials (Elected)**

Weldon S. Copeland	Judge, County Court at Law I
Jerry C. Lewis	Judge, County Court at Law II
John O. Barry, Jr.	Judge, County Court at Law III
Raymond G. Wheless	Judge, County Court at Law IV
Gregory T. Brewer	Judge, County Court at Law V
Terry Box	Sheriff
Brenda Taylor	County Clerk
Kenneth Maun	Tax Assessor/Collector
Paul M. Raleeh	J.P., Precinct I
Terry L. Douglas	J.P., Precinct II
Johnny G. Lewis	J.P., Precinct III, Place 1
John E. Payton	J.P., Precinct III, Place 2
Warren M. Yarbrough II	J.P., Precinct IV
Gerald L. Kunkle	Constable, Precinct I
Joe Barton	Constable, Precinct II
Robert G. Bell	Constable, Precinct III
Johnny Todd	Constable, Precinct IV

### **Other County Officials**

Donald W. Cozad	County Auditor
Joe Scott	Director, Juvenile Services
John K. Cook	Veterans Service Officer
Carrie T. Brazeal	County Extension Agent (Home Economics)

**(continued)**

## **COLLIN COUNTY, TEXAS**

### **DIRECTORY OF OFFICIALS**

**(Continued)**

**SEPTEMBER 30, 2005**

Jon Kleinheksel  
Bill Bilyeu  
Sharon Rowe  
Franklin Ybarbo  
Caren Skipworth  
Cynthia Jacobson  
William B. Rohr  
Rodney Rhoades

Director, Public Services & Operations  
Director, Administrative Services  
Elections Administrator  
Purchasing Agent  
Director, Information Services  
Director, Human Resources  
Medical Examiner  
Budget Director

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge and  
Commissioners' Court  
Collin County, Texas

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Collin County, Texas as of and for the year ended September 30, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Collin County, Texas' management. Our responsibility is to express an opinion 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of September 30, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2006, on our consideration of Collin County, Texas' 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison on pages 10 through 23 and pages 66 through 69 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Collin County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Pattillo, Brown & Hill, L.L.P.

February 3, 2006

# **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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## **Management's Discussion and Analysis**

This section of the Collin County, Texas (the County) Comprehensive Annual Financial Report (CAFR) presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2005. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements, and accompanying notes.

### **FINANCIAL HIGHLIGHTS**

#### **Highlights for Government-wide Financial Statements**

The government-wide financial statements report information about the County as a whole using the economic resources measurement focus and accrual basis of accounting,

- The County's assets exceeded liabilities by \$330.7 million on a government-wide basis at September 30, 2005, a decrease of \$13.1 million from 2004.
- For the fiscal year, taxes and other revenues of the County's governmental activities amounted to \$188.3 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$132.2 million), charges for services (\$33.4 million) and operating grants and contributions (\$11.5 million). These three revenue sources accounted for 70.8%, 17.7%, and 6.1%, respectively, or 94.7% of total governmental activities revenues.
- Total expenses were \$201.4 million; the largest functional expenses were public transportation (\$54.9 million), public safety (\$44.5 million), and general administration (\$26.4 million).
- Net capital assets were \$332.8 million from governmental type activities. Net depreciation expense attributable to assets of governmental activities amounted to \$13.1 million for the year.

#### **Highlights for Fund Financial Statements**

The fund financial statements report detailed information about the County's most significant funds using the current financial resources measurement focus and modified accrual basis of accounting.

- The County's governmental funds reported an increase in fund balance of \$32.8 million for fiscal year 2005, as compared to \$51.5 million for fiscal year 2004.
- The County's General Fund reported a fund balance of \$90.8 million, an increase of \$6.9 million from September 30, 2004.

#### **General Financial Highlights**

- In March 2005, the County issued \$104.7 million in bonds to finance the construction of a new courthouse/courts facility, construction of roads, and refunding of prior debt.
- The County, as part of its transportation plan, provides financing to its cities to assist in road construction to meet the continuing population growth. In fiscal year 2005, the County transferred to the cities more than \$52.1 million in roads constructed with County funds, but not in the unincorporated areas of the County. Although the County no longer maintains or owns those roads, it continues to be responsible for paying the debt incurred for construction.

## OVERVIEW OF THE FINANCIAL STATEMENTS

- Management's Discussion and Analysis is presented as an introduction to the County's basic financial statements. The basic financial statements include the government-wide financial statements, the fund financial statements, and the accompanying notes. Also included is supplementary information which is required in addition to the basic financial statements.

### Government-wide Financial Statements

- Government-wide financial statements are designed to provide a broad overview of the County's finances in a manner similar to a private-sector business, using full-accrual accounting for all transactions and activities.
- The statement of net assets provides information on all of the County's assets and liabilities; the difference between the two is reported as net assets. Over time, increases or decreases in net assets may serve as an indicator of whether the financial position of the County is improving or deteriorating.
- The statement of activities presents information showing how the net assets of the County changed during the fiscal year presented herein. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Under this presentation using full-accrual accounting, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, earned but unused vacation and sick leave, etc.).
- The government-wide financial statements distinguish functions of the County that are principally supported by taxes. If appropriate, the statements would also present revenues from governmental activities that are most like a private enterprise. That is, the intent of the activity is to recover all or a significant portion of its costs of operations through the charging of user fees and activity charges. Governmental activities of the County supported primarily by taxes include general government, judicial, public safety, public works, health, welfare, culture and recreation, and interest on long-term debt. Enterprise Fund activities might include operations of an airport or hospital. The County does not have any Enterprise Funds. In FY 2005, the County began preparing to operate an animal shelter that will work with the local cities and the unincorporated areas of the County to handle the disposition of unwanted animals. This operation will cover operating expenses by charging a pro rata share to each participating city, as well as to the County General Fund, of the costs of operations. The animal shelter is not considered an Enterprise Fund since it provides services to other governments and not to the general public.
- Government-wide financial statements include not only the activities of the County itself (known as the primary government), but also those of the legally separate component unit: Collin County Healthcare Foundation, McKinney and Plano. The County Commissioners' act as the Board of Trustees for the component unit whose activities are blended with those of the primary government because they function as part of the County government.

## Fund Financial Statements

- A fund is a grouping of related accounts used to control and account for resources segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to both ensure and demonstrate compliance with legal requirements. All funds of the County can be divided into one of 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 spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The nature of such inflows and outflows may be useful in evaluating near-term financial requirements.
- Because the focus of governmental funds is more narrow than that of the government-wide financial statements, the reader may find it useful in comparing information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, one may come to better understand the differences in the long-term financial activity of the County. Such comparison may also be used to distinguish the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances include reconciliations useful in comparing the governmental funds and government-wide activities.
- The County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the
  - General Fund
  - General Road and Bridge
  - Healthcare Foundation
  - Unlimited Tax Road Bond 2004
  - Limited Tax Permanent Improvement Series 2005

Each of these funds is considered to be a major fund. Financial results from the other governmental funds are combined into a single, aggregated presentation and included in the total. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

- The County adopts an annual appropriated budget for most of its governmental funds. A budgetary comparison statement is provided for County governmental funds, where a budget is adopted, to demonstrate compliance with the approved budget. (The exception is the Capital Projects Funds). Budgetary comparison statements for major governmental funds are presented as required supplementary information in the basic financial statements. Budgetary comparison statements for all governmental funds are included in the fund financial statements accompanying information.

### Proprietary Funds

- Currently, the County has only one type of proprietary fund – internal service. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County’s various functions. The services provided benefit the various government functions they support, which is why they have been included within governmental activities in the government-wide financial statements. The County uses internal service funds to account for the following activities:
  - Liability Insurance
  - Workers’ Compensation Insurance
  - Insurance Claim
  - Unemployment Assessment
  - Flexible Benefits
  - Employee Benefits Paid
  - Animal Control
- Proprietary funds provide the same type of information as the government-wide financial statements, but with more detail. Internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds are provided in the combining and individual fund statements and schedules.

### Fiduciary Funds

- The County’s fiduciary funds consist of several agency funds. Agency funds are the separate accounts and transactions related to money received that is collected for and remitted to another entity. For example, the County collects traffic fines; a portion of the fine belongs to the state. After collection, the monies owed to the other entities are remitted to those entities on a periodic basis.

### Notes to Financial Statements

- The notes to the financial statements provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes disclose other pertinent information that, when taken in whole with the financial statements, provide a more detailed picture of the state of the finances of the County.

### Other Information

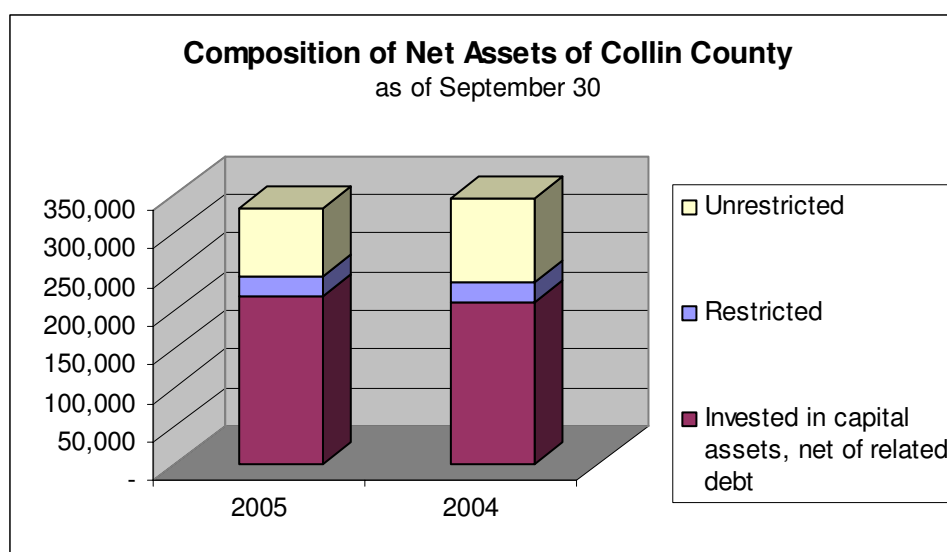
- In addition to the basic financial statements and accompanying notes to those financial statements, also presented in this report are certain required supplementary information schedules with additional information regarding the results of the County’s financial activities.
- The combining statements and individual fund schedules are presented immediately following the required supplementary information.
- Unaudited statistical information is provided on a ten-year basis for trend and historical analysis.



## **Government-Wide Financial Analysis**

- Net assets of the County as of September 30, 2005 and September 30, 2004, are summarized and analyzed below:

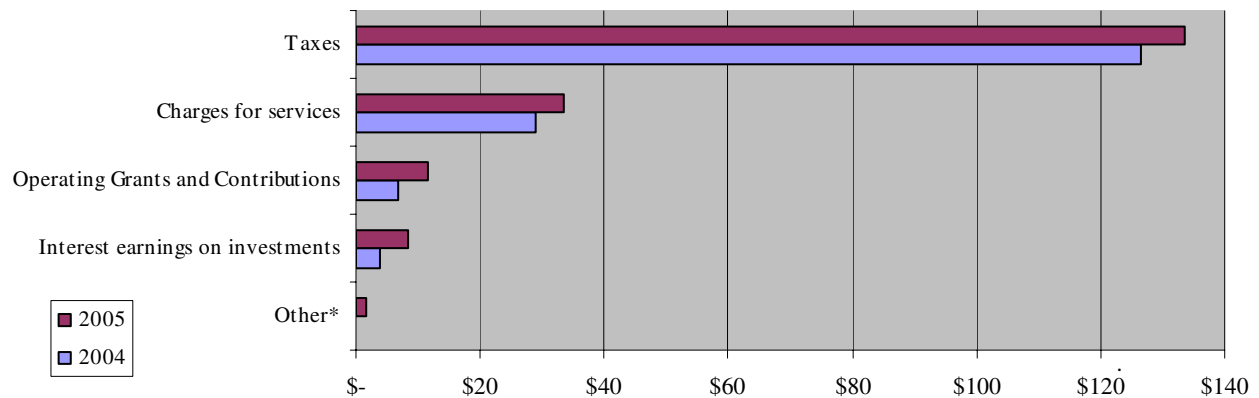
<b>Statement of Net Assets</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	<u>2005</u>	<u>2004</u>
<b>Assets:</b>		
Current and Other Assets	\$ 316,356	\$ 278,709
Capital Assets	<u>332,760</u>	<u>339,817</u>
Total Assets	<u>649,116</u>	<u>618,526</u>
<b>Liabilities:</b>		
Current Liabilities	16,960	21,579
Long-term Liabilities	<u>301,469</u>	<u>253,161</u>
Total Liabilities	<u>318,429</u>	<u>274,740</u>
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	216,934	210,505
Restricted	26,830	25,219
Unrestricted	<u>86,923</u>	<u>108,062</u>
<b>Total Net Assets</b>	<u>\$ 330,687</u>	<u>\$ 343,786</u>



- Net assets serve as a useful indicator of financial position. Assets exceeded liabilities by \$330.7 million as of September 30, 2005, and by \$343.8 million as of September 30, 2004, a net decrease of \$13.1 million.
- Investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment, etc., net of related debt used to acquire the assets), accounts for the largest category of net assets (65%). Capital assets are used to provide services to citizens. Although our investment in capital assets is reported net of related debt, the reader should note resources needed to repay this debt must be provided from other sources, since the assets cannot be used to liquidate the debt.
- Restricted net assets (8%) represent resources subject to external restrictions on their use. Of these restricted net assets, 31% is to repay long-term debt, 65% is to use to provide healthcare services (as established upon sale of the County hospital), 3% is for grant programs, and the balance is for the County's Youth Park Foundation.
- The remaining portion of the County's net assets (26%) is unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors.
- At September 30, 2005, the County had positive balances in all three categories of net assets.

Reflected below is a comparison of County revenues by source of revenue. Revenues increased in 2005 over 2004. A summary of the amounts and a more detailed explanation is provided below the graph.

**Governmental Activities - Revenues by Source  
For the Fiscal Years Ended September 30**



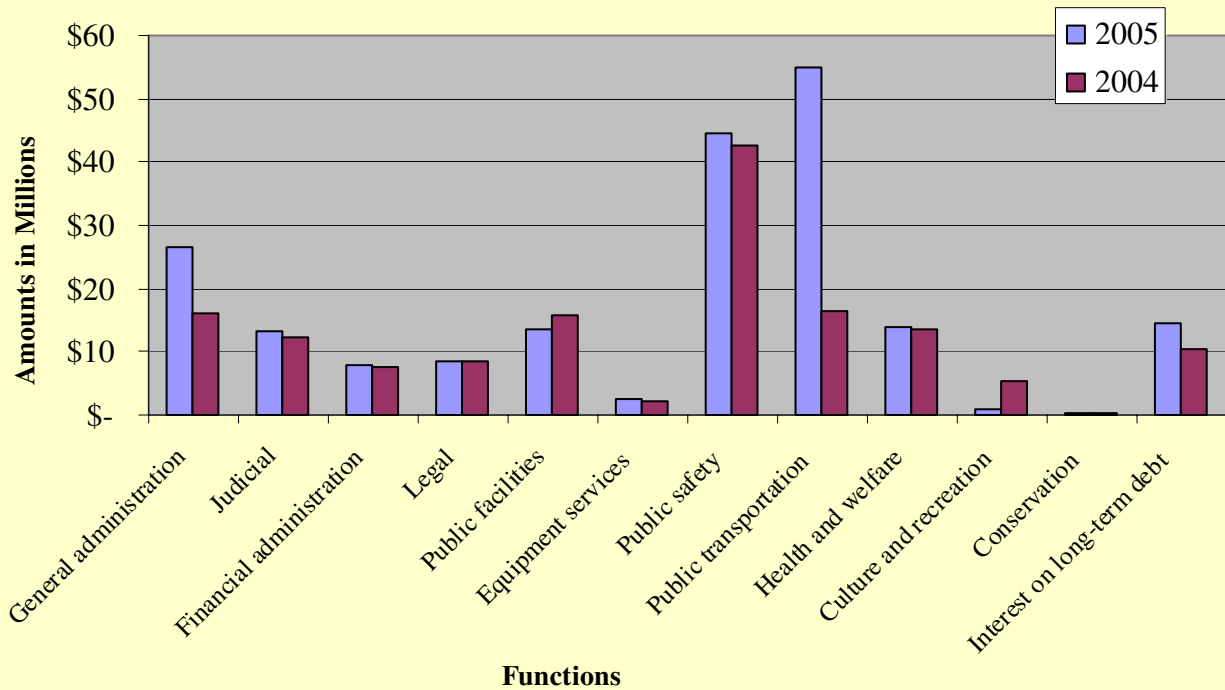
Summarized below are details of the governmental activities of the County for FY 2005 and 2004.

- Program revenues included charges for services, fines and forfeitures, certain licenses and permits, and special assessments, as well as both operating and capital grants and contributions. Program revenues from governmental activities increased by \$10.8 million or 30.9%; gains came from all three areas: charges for services (up 17% over 2004), operating grants and contributions (up 76%), and capital grants and contributions (up 941%, or almost 10 fold).
- General revenues consist of taxes and interest not allocable to specific programs, as well as miscellaneous transactions that are not attributable to a specific program. For governmental activities, the largest of these revenues, taxes, increased by \$6.9 million or 5.5%. Interest revenue for governmental activities more than doubled, increasing by \$4.5 million or 121%, indicating the continuing increase in interest rates after the historically low rates from 2002-2004.
- The County had a gain on assets disposed of \$253,000. This was mainly due to disposal sales of outdated County equipment placed in surplus status during the fiscal year.
- Public transportation increased by \$38.4 million or 233%, due to opening the Highway 121 expansion and continuing improvement of roads related to the growth of the county population.
- Public safety expenses increased by \$1.7 million or 4%, reflecting the continuing growth in the County and the demands on law enforcement, as well as the continuing growth in response required for homeland security and bioterrorism (\$1.3 million).
- Debt service also increased, from \$10.3 million to \$14.6 million (41.8%). This reflects the continuing use of bond funds to build roads and facilities to meet the demand of one of the fastest growing counties in the nation. Bonds approved by voters in 2004 included the Courthouse, road expansion, and open space and parks monies used to promote and enhance the quality of life for its residents in all areas of the County.

<b>Summary of Changes in Net Assets</b> <b>For the Fiscal Years Ended September 30</b> <b>(\$ in thousands)</b>				
	<u>2005</u>		<u>2004</u>	
<b>Revenues</b>				
<i>Program Revenues:</i>				
Charges for services	\$	33,400	\$	28,993
Operating Grants and Contributions		11,515		6,731
Capital Grants and Contributions		<u>1,291</u>		<u>124</u>
	\$	46,206	\$	35,848
<i>General Revenues:</i>				
Taxes	\$	133,522	\$	126,494
Interest earnings on investments		8,275		3,737
Gain (loss) on sale of assets		253		116
Miscellaneous		<u>90</u>		<u>74</u>
Total revenues	\$	<u>188,346</u>	\$	<u>166,269</u>
<b>Expenses</b>				
General administration	\$	26,432	\$	15,961
Judicial		13,130		12,324
Financial administration		7,905		7,558
Legal		8,619		8,382
Public facilities		13,509		15,696
Equipment services		2,418		2,322
Public safety		44,463		42,741
Public transportation		54,856		16,490
Health and welfare		14,041		13,573
Culture and recreation		1,079		5,216
Conservation		393		278
Interest on long-term debt		<u>14,600</u>		<u>10,298</u>
Total expenses – before transfers		<u>201,445</u>		<u>150,839</u>
Change in Net Assets	\$	(13,099)	\$	15,430
Net assets as of October 1, 2004 and 2003 –		<u>343,786</u>		<u>328,356</u>
Net assets as of September 30	\$	<u><u>330,687</u></u>	\$	<u><u>343,786</u></u>

## Governmental Activities - Expenses by Function

For the Fiscal Years Ended September 30



<b>Total Cost and Net Cost of Governmental Activities for Collin County</b> <b>For the Six Largest Functions by Expense</b> <b>For the Fiscal Years Ended September 30, 2005 and 2004</b> <b>(\$ in thousands)</b>				
Functions/Programs	Total Cost of Services		Net Cost of Services	
	2005	2004	2005	2004
Public safety	\$ 44,463	\$ 42,741	\$ 30,022	\$ 36,204
Public transportation	54,856	16,490	42,877	6,726
Public facilities	13,509	15,696	13,497	15,500
General administration	26,432	15,961	18,596	8,190
Health and welfare	13,977	13,522	9,101	9,324
Debt service, interest and fiscal charges	14,600	9,382	14,600	9,303
Other	33,544	36,080	26,607	28,816
<b>Total</b>	<b>\$ 201,381</b>	<b>\$ 149,872</b>	<b>\$ 155,300</b>	<b>\$ 114,063</b>

## **Financial Analysis of the County's Funds**

- The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental Funds**

- The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. This data may be particularly useful in assessing the County's requirements for additional financing. Unreserved fund balance serves as an indicator of the County's net resources available for spending at the end of the fiscal year.
- As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$288 million, an increase of \$32.8 million (13%) from the prior year.
- Approximately 30% of fund balances (\$86.1 million) constitute unreserved, undesignated fund balance. A portion of the unreserved fund balance has been designated for budgetary purposes for specific future expenditures which may or may not be incurred in the near-term (\$10.3 million).
- The remainder of the combined fund balance is reserved to indicate that it is not available for new spending because it has already been committed to:
  - capital projects (new Courthouse and road construction) in progress at the end of the year (\$62.1 million),
  - liquidate contracts and purchase orders of the prior period (\$102.0 million),
  - debt service (\$8.3 million),
  - healthcare costs (\$17.5 million), and
  - other reasons(\$1.6 million).
- The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved, undesignated fund balance of the General Fund was \$74.5 million, an increase of \$2.9 million or 4% from the prior year. The total fund balance in the General Fund was \$90.8 million, an increase of \$6.9 million or 8% from the prior year. To present a more detailed picture of the liquidity of the General Fund, the reader may find it useful to compare both unreserved fund balance and total fund balance to total fund expenditures and transfers. Unreserved fund balance represents 65% and 67% of total General Fund expenditures and transfers out for the fiscal years ended September 30, 2005, and 2004, respectively. Total fund balance represents 79% and 78% of that same amount for the stated periods, respectively.

- Key factors in the change in fund balance in the General Fund are as follows:
  - Tax revenues increased by \$4.1 million.
  - Federal and state funds received increased by \$2.0 million, almost doubling the 2004 amount received.
  - Earnings on investments increased by \$1.2 million.
  - Expenditures and transfers out increased by \$7.5 million or 7%.

### **Budgetary Highlights**

- The General Fund's legal level of budgetary control is the level at which the budget is adopted; that is, the budget is adopted by department and in total according to four major categories:
  - Salaries and benefits;
  - Maintenance and operating;
  - Travel and education; and
  - Capital purchases.
- The final amended budget for expenditure appropriation was \$124.2 million or 4% greater than the original budget of \$119.7 million. Actual expenditures were \$108.0 million, or 13% less than the final budget, primarily due to the County's conservative nature and on-going expense reduction efforts.
- General Fund revenues exceeded the final budget by \$4.4 million or 4%. The largest contributor to the increase was taxes, with an increase of \$2.0 million (46%). The second largest contributor was fines and forfeitures, with an increase of \$777,000 (18%). Interest earnings reflect the continuing increase in rates, showing an overall increase of \$499,000, or 11% of the total increase. (FY 2005 interest earnings increased 71% over 2004). Another increase came from federal and state funds received of \$4.6 million; the amount received exceeded FY 2004 by more than \$2 million (an 80% increase from last year.) All revenue categories were higher in FY 2005 over FY 2004, with a total increase of \$7.3 million (6%).
- The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In fiscal year 2005, there were several functions that contributed to the lower than budgeted expenditures noted above. They include:
  - County Clerk: \$0.7 million due to delay in installation of new land and vitals imaging software. The project is expected to be completed in FY 2006.
  - Support Services: \$0.2 million lower in postage and supplies used.
  - Non-Departmental: \$1.2 million in unused personnel expenses budgeted as contingency; \$0.8 million in software and hardware maintenance not required due to cancellation of the ERP project; \$0.5 million in consultants not spent; \$1.4 million in program contingencies not needed; \$1.2 million for the public safety and transportation radio system upgrade;
  - Risk Management: \$0.4 million in unrequired workers' compensation and liability insurance payments.
  - Data Processing: \$0.6 million in lower costs due to cancellation of the ERP project.
  - Elections: \$0.4 million in lower paper costs, supplies, maps and space rent due to the HAVA equipment purchased last fiscal year.
  - Telecommunications: \$1.3 million in lower costs due to VoIP project reduction in expenses for phone service, maintenance contracts, and phone system.

- County Courts: \$0.2 million in mediator costs not spent; \$0.4 million in reduced expenditures due to delay in opening County Court at Law VI; \$0.6 million in County Court – Mental from lower expenditures for evaluations, legal expenses, and trial costs.
- District Courts: \$0.8 million in miscellaneous expenditures not required for the combined Courts.
- Equipment Services: \$0.4 million in lower operating costs and delay in capital purchases.
- Public Safety: \$0.7 million in lower spending for Homeland Security, Jail Operations, Ambulance Service, and Administration.

## **Capital Assets and Debt Administration**

### **Capital Assets**

- The County's investment in capital assets, net of accumulated depreciation at September 30, 2005, was \$332.8 million, a decrease of \$7 million or about 2% of the total investment. Detail by type of activity and asset is summarized in the table below.

Major additions for this year are:

- New Courts Facility and Courthouse \$3.6 million
- Energy Savings \$0.7 million
- Voice over Internet Phone System \$0.6 million
- Outdoor Camp \$13.6 million
- ERP \$0.6 million
- Roads/Bridges \$10.4 million

Major reductions for this year are:

- Construction in Progress – net reduction of \$13.1 million from assets placed in service.

<b>Capital Assets</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	2005	2004
Land	\$ 22,101	\$ 21,938
Buildings and system	114,992	114,886
Improvements other than buildings	4,654	4,248
Machinery and equipment	46,701	44,177
Infrastructure	210,135	194,465
Construction in progress	63,507	76,367
Total capital assets	462,090	456,081
Less: Accumulated Depreciation	( 129,330)	( 116,262)
Total capital assets	\$ 332,760	\$ 339,819

- For additional information on the County's capital assets, see Note IIIc in the accompanying financial statements.

### **Long-term Debt**

- At September 30, 2005, the County had outstanding debt of \$283,235,000, an increase of \$34,545,000 (13.9%).
- In FY 2005, the County had two bond issues - \$43.2 million for refunding prior debt and road construction and \$53.9 million for refunding prior debt and building the new courts facility.
- The County paid \$73.3 million on its existing debt during the year, which included \$48.6 million in refunding payments on prior debt.

<b>Outstanding Long-Term Debt</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	2005	2004
General obligation bonds and tax notes issued for:		
Roads	\$ 125,774	\$ 144,285
Jail Facilities	13,805	16,585
Re-funding Prior Debt	54,968	2,915
Permanent Improvements	20,929	41,120
New Courts Facility/Courthouse	35,183	-
Touch-screen Voting/Web Project	4,345	4,515
Outdoor Youth Camp	24,300	25,170
Software	10,475	14,100
	\$ 289,779	\$ 248,690



- For additional information on the County's debt, see note III (d) in the accompanying financial statements.

### **Economic Factors**

The following economic factors are reflected in the FY 2005 General Fund and other budgets:

- The percentage increase in real property assessed value for FY 2005 was 6.32% (FY 2004 increase was 5.23%).
- The average unemployment rate in Collin County for 2005 was 4.7% (4.8% in 2004).
- Property tax receipts for FY 2005 were \$131.5 million, which is 5.92% higher than FY 2004 tax receipts of \$124.1 million.

The County has experienced and met the challenges created in the past several years relative to the growth and expansion of the local economy:

- The County economy continues its recovery from the slowdown that affected most of the country following the dot.com bust in 2000-2001 and the effects of the terrorist activity that occurred on September 11, 2001. The recovery can be seen in the increases in property taxes assessed and received from the continuing growth of its cities. Expansion of the regional airport and the continuing use of the airport by corporate fleets also assisted in property tax growth.
- Collin County continues to maintain its tradition of quality living outside of the mainstream of traffic and other issues associated with the Dallas-Fort Worth metroplex. The County remains a very attractive place for people to relocate and find employment, both in the County and in the metroplex. During the fiscal year ended September 30, 2005, more than 2,800 people moved into the County each month; this rapid rate of growth has slowed slightly from the 2004 population increase of more than 3,200 per month. Growth continues to create challenges in keeping up with roads and other infrastructure needs.
- The County participates with the North Central Texas Council of Governments in planning the regional needs of the area as well as its own needs. A Master Transportation Plan has been in place for a number of years and is updated annually to take into account the needs for both rural and urban roads. During the year, the County continued planning for an outer loop to connect Interstate 35 with Interstate 30 through construction of a major highway in the northern half of the County.

Budgeted revenues FY 2006 are \$221.7 million, an increase of 16.9% over FY 2005 actual revenues of \$189.5 million. Property taxes account for the bulk of receipts, as 64.1% of the budgeted revenues are from property taxes.

Budgeted appropriations for FY 2006, which include expenditures and transfers out, total \$228 million. The General Fund appropriations total \$129.2 million, or 56.8% of the total. Debt service is \$30.2 million (13.2% of the total) and other funds, primarily capital project funds, total \$47.5 million, or 20.8% of the total.

There are several significant events that are expected to have an impact in FY 2006 and beyond:

- On-going construction of Highway 121 is a high priority of the County and the state. Construction of frontage roads and grade separations begun in the last year is expected to yield much needed expansion of the major connector in the south part of the County between McKinney and the DFW International

Airport. The expansion was completed shortly after the end of the fiscal year and now provides six lanes of frontage roads to carry the traffic that was previously constrained in just two lanes in Collin County. Work is expected to begin on the center highway part of the expansion in 2007; on-going discussions with the County, North Texas Tolling Authority, regional and state authorities regarding funding by use of tolling are expected to culminate in November 2006 with a decision from the state on funding mechanisms and construction timeframes.

- Ever increasing health care costs for indigent residents of Collin County is a major economic burden to the County. Grants to community agencies in 2004 to provide preventative and minor medical care were continued and expanded this year. Reduced federal and state funding has contributed to the increasing demands on County resources to provide the same level of services offered in prior years. An on-going study of care provision and county resources available is being used to more carefully plan the services offered.
- In spite of the demands on county services, both for infrastructure and for health care, the County enjoys a broad, healthy tax base that continues to provide adequate revenues to support basic services. The County conservatively manages its resources, using cost containment practices ranging from performance programs to position savings to offer ways to reduce or eliminate non-performing programs. As of September 30, 2005, the unreserved fund balance for the General Fund was \$74.5 million, or 65% of total General Fund expenditures and transfers out. At 2/3 of its annual General Fund expenditures, the management of the County has placed it in sound financial position to mitigate most economic uncertainty. That does not mitigate the need for continuing close observation and examination of every expenditure to ensure the money spent is spent wisely and properly.
- The County expects to fund an additional bond issue in Spring 2006 for road construction. This is a continuation of the bond election successfully held in November 2003. There were two bond issues in FY 2005, totaling \$104.7 million (new courts/courthouse - \$37.8 million; road construction - \$17.6 million; and refunding prior debt - \$49.3 million; the planned issue for 2006 has not been finalized.
- The County has discontinued its installation of its new integrated enterprise wide software and is in litigation regarding monies spent before cancellation. Human resource software upgrades have been approved by Commissioners' Court for a planned 2007 go-live date. Upgrades to the financial software are expected to begin in February 2006, with an upgrade to a Windows-style interface later in 2006.
- The VoIP project continues with installation in many county offices. The new phone system should be completed in 2006.
- The County is continuing to implement its performance-based pay, performance measurement program for employees. Support for this project is fueled by the expectation of the long-term benefit of managing employees and managers in encouraging them to perform assigned duties and being compensated for their performance.

The tax rate for FY 2006 was maintained at \$0.25/\$100 for the eighth straight year. Continuing pressure from rising health care costs, demand for constituent services and road construction to meet the growing population may eventually cause the County to have to adjust the rate.

### **Requests for Information**

This report is designed to provide a general overview of the County's finances for all interested parties. Questions concerning the information provided in this report or requests for additional financial information should be addressed to Mr. Donald W. Cozad, County Auditor/Chief Financial Officer, at 200 South McDonald, Suite 300, McKinney, TX 75069.

# **BASIC FINANCIAL STATEMENTS**

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# COLLIN COUNTY, TEXAS

## STATEMENT OF NET ASSETS

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	<u>Primary Government</u>	<u>Component Unit</u>
Assets:		
Cash and cash equivalents	\$ 222,420	\$ 91
Investments	80,287	-
Receivables (net of allowance for uncollectibles)	10,234	77
Inventories	1,538	-
Prepays	1,709	-
Capital assets (net of accumulated depreciation):		
Land	22,101	-
Buildings and system	67,182	-
Improvements other than buildings	2,080	-
Machinery and equipment	20,373	-
Infrastructure	157,551	-
Construction in progress	63,473	-
Total assets	<u>648,948</u>	<u>168</u>
Liabilities:		
Accounts payable and other current liabilities	15,770	88
Due to other governments	1,102	-
Noncurrent liabilities:		
Due within one year	21,692	-
Due in more than one year	279,777	-
Total liabilities	<u>318,341</u>	<u>88</u>
Net assets:		
Invested in capital assets, net of related debt	216,934	-
Restricted for:		
Debt service	8,331	-
Health Care Foundation	17,466	-
Meyers Park Foundation	107	-
Grant programs	926	-
Unrestricted	86,843	80
Total net assets	<u>\$ 330,607</u>	<u>\$ 80</u>

The notes to the financial statements are an integral part of this statement.

# COLLIN COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Government activities:					
General administration	\$ 26,432	\$ 7,326	\$ 510	\$ -	\$ ( 18,596)
Judicial	13,130	4,376	382	-	( 8,372)
Financial administration	7,905	1,357	51	-	( 6,497)
Legal	8,619	176	86	-	( 8,357)
Public facilities	13,509	12	-	-	( 13,497)
Equipment services	2,418	-	-	-	( 2,418)
Public safety	44,463	7,690	5,460	1,291	( 30,022)
Public transportation	54,856	10,816	1,163	-	( 42,877)
Health and welfare	13,977	1,539	3,337	-	( 9,101)
Culture and recreation	1,079	108	334	-	( 637)
Conservation	393	-	67	-	( 326)
Debt service, interest and fiscal charges	14,600	-	-	-	( 14,600)
Total primary government	\$ 201,381	\$ 33,400	\$ 11,390	\$ 1,291	\$ ( 155,300)
Component unit:					
Health and welfare	64	-	125	-	61
Total component unit	\$ 64	\$ -	\$ 125	\$ -	\$ 61

(continued)

# COLLIN COUNTY, TEXAS

## STATEMENT OF ACTIVITIES (Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**  
(Amounts expressed in thousands)

	Primary Government	Component Unit
Change in net assets:		
Net (expense) revenue	\$ ( 155,300)	\$ 61
General revenues:		
Property taxes	132,226	-
Mixed beverage tax	1,296	-
Unrestricted investment earnings	8,275	-
Gain on sale of capital assets	253	-
Miscellaneous	90	-
Total general revenues	142,140	-
Change in net assets	( 13,160)	61
Net assets – beginning	343,767	19
Net assets – ending	\$ 330,607	\$ 80

The notes to the financial statements are an integral part of this statement.

# COLLIN COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

**SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

Assets	<u>General Fund</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Cash and cash equivalents	\$ 39,803	\$ 8,696	\$ 1,000
Investments	54,627	1,001	16,523
Receivables:			
Taxes (net of allowance for uncollectibles)	2,599	59	-
Fines and fees	1,567	976	-
Due from other governments	1,027	2	272
Due from other funds	1,143	-	-
Interest	363	6	91
Miscellaneous	475	39	-
Inventories	449	1,089	-
	<u>\$ 102,053</u>	<u>\$ 11,868</u>	<u>\$ 17,886</u>
<b>Liabilities</b>			
Accounts payable	\$ 1,229	\$ 335	\$ 144
Payroll related costs payable	5,074	325	76
Lease deposits payable	-	-	26
Due to other governments	1,102	-	-
Due to other funds	-	-	-
Deferred revenue	1,567	976	-
Deferred tax revenue	2,263	59	-
	<u>11,235</u>	<u>1,695</u>	<u>246</u>
<b>Fund balances</b>			
Reserved for:			
Debt service	-	-	-
Capital projects	-	-	-
Health Care Foundation	-	-	17,466
Youth Park Foundation	-	-	-
Encumbrances	6,072	3,931	174
Inventories	449	1,089	-
Unreserved fund balance:			
Designated for capital assets	303	567	-
Designated for special projects	1,952	-	-
Designated for five year plan	6,977	-	-
Designated for administration	550	-	-
Unreserved/undesignated, reported in:			
General fund	74,515	-	-
Special revenue funds	-	4,586	-
	<u>90,818</u>	<u>10,173</u>	<u>17,640</u>
Total liabilities and fund balances	<u>\$ 102,053</u>	<u>\$ 11,868</u>	<u>\$ 17,886</u>

**The notes to the financial statements are an integral part of this statement.**



<b>Unlimited Tax Road Bond 2004</b>	<b>Limited Tax Permanent Improvement Series 2005</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ 30,460	\$ 35,754	\$ 100,180	\$ 215,893
5,149	-	2,987	80,287
-	-	640	3,298
-	-	-	2,543
-	-	1,717	3,018
-	-	443	1,586
45	-	50	555
-	-	244	758
-	-	-	1,538
<u>\$ 35,654</u>	<u>\$ 35,754</u>	<u>\$ 106,261</u>	<u>\$ 309,476</u>
\$ 1,014	\$ 2,357	\$ 2,453	\$ 7,532
-	2	393	5,870
-	-	-	26
-	-	-	1,102
-	-	1,386	1,386
-	-	212	2,755
-	-	526	2,848
<u>1,014</u>	<u>2,359</u>	<u>4,970</u>	<u>21,519</u>
-	-	8,331	8,331
27,575	( 23,812)	58,291	62,054
-	-	-	17,466
-	-	107	107
7,065	57,207	27,543	101,992
-	-	-	1,538
-	-	-	870
-	-	-	1,952
-	-	-	6,977
-	-	-	550
-	-	-	74,515
-	-	7,019	11,605
<u>34,640</u>	<u>33,395</u>	<u>101,291</u>	<u>287,957</u>
<u>\$ 35,654</u>	<u>\$ 35,754</u>	<u>\$ 106,261</u>	<u>\$ 309,476</u>

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## COLLIN COUNTY, TEXAS

### RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

Total fund balances – governmental funds		\$	287,957
Amounts reported for governmental activities in the statement of net assets are different because:			
Bond issuance costs and premiums on sale of bonds are expenditures and revenues in the funds but are amortized over the life of the bonds in the government-wide statements.			1,709
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			
These capital assets (net of accumulated depreciation) consist of:			
Land	\$	22,101	
Buildings and systems		67,182	
Improvements other than buildings		2,080	
Machinery equipment		20,340	
Infrastructure		157,551	
Construction in progress		<u>63,307</u>	
Total capital assets			<u>332,561</u>
Some amounts deferred in the funds were recorded in a different fiscal year than the current year:			
Special assessment for road construction in the prior year that is deferred to a future period is included in the funds.		212	
Fines and fees earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.		2,543	
Property taxes earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.		<u>2,848</u>	
Total deferred revenues			5,603
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.			3,242
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:			
Interest payable	(	2,322)	
Bonds and notes payable	(	283,235)	
Compensated absences	(	4,551)	
Unamortized bond premiums	(	<u>10,357</u>	
Total liabilities			<u>( 300,465)</u>
Net assets of governmental activities		\$	<u>330,607</u>

**The notes to the financial statements are an integral part of this statement.**

**COLLIN COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**  
(Amounts expressed in thousands)

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Revenues:			
Taxes:			
Property	\$ 98,501	\$ -	\$ -
Fees and permits	-	10,403	404
Federal and state funds	4,555	-	1,314
Charges for services	11,817	-	-
Fines and forfeitures	2,480	1,545	-
Other local government funds	-	-	-
Rental revenues	-	-	1,121
Interest	2,880	263	490
Miscellaneous	943	415	336
Total revenues	<u>121,176</u>	<u>12,626</u>	<u>3,665</u>
Expenditures:			
Current:			
General administration	23,023	-	-
Judicial	11,697	-	-
Financial administration	7,963	-	-
Legal	8,572	-	-
Public facilities	8,453	-	369
Equipment services	2,369	-	-
Public safety	35,753	-	-
Public transportation	-	12,876	-
Health and welfare	9,352	-	3,736
Culture and recreation	437	-	-
Conservation	399	-	-
Capital projects – capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Total expenditures	<u>108,018</u>	<u>12,876</u>	<u>4,105</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,158</u>	<u>( 250)</u>	<u>( 440)</u>
Other financing sources (uses):			
Transfers in	-	-	700
Transfers out	( 6,480)	-	-
Sale of assets	207	21	-
Bonds issued	-	-	-
Refunding escrow payments	-	-	-
Premium on sale of bonds	-	-	-
Total other financing sources (uses)	<u>( 6,273)</u>	<u>21</u>	<u>700</u>
Net change in fund balances	6,885	( 229)	260
Fund balances – beginning	<u>83,933</u>	<u>10,402</u>	<u>17,380</u>
Fund balances – ending	<u>\$ 90,818</u>	<u>\$ 10,173</u>	<u>\$ 17,640</u>

**The notes to the financial statements are an integral part of this statement.**

<b>Unlimited Tax Road Bond 2004</b>	<b>Limited Tax Permanent Improvement Series 2005</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ -	\$ -	\$ 33,941	\$ 132,442
-	-	637	11,444
-	-	5,951	11,820
-	-	3,222	15,039
-	-	91	4,116
657	-	417	1,074
-	-	-	1,121
983	585	3,261	8,462
-	-	73	1,767
<u>1,640</u>	<u>585</u>	<u>47,593</u>	<u>187,285</u>
-	-	1,019	24,042
-	-	1,558	13,255
-	-	-	7,963
-	-	125	8,697
-	-	-	8,822
-	-	-	2,369
-	-	9,807	45,560
-	-	91	12,967
-	-	815	13,903
-	-	573	1,010
-	-	-	399
8,775	4,548	28,735	42,058
-	-	16,615	16,615
-	-	11,382	11,382
-	-	896	896
<u>8,775</u>	<u>4,548</u>	<u>71,616</u>	<u>209,938</u>
( 7,135)	( 3,963)	( 24,023)	( 22,653)
-	-	7,013	7,713
-	-	( 1,233)	( 7,713)
-	-	184	412
-	35,201	61,839	97,040
-	-	( 48,586)	( 48,586)
-	2,157	4,388	6,545
<u>-</u>	<u>37,358</u>	<u>23,605</u>	<u>55,411</u>
( 7,135)	33,395	( 418)	32,758
<u>41,775</u>	<u>-</u>	<u>101,709</u>	<u>255,199</u>
\$ <u>34,640</u>	\$ <u>33,395</u>	\$ <u>101,291</u>	\$ <u>287,957</u>

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## COLLIN COUNTY, TEXAS

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

Net change in fund balances – governmental funds		\$ 32,758
Amounts reported for governmental activities in the statement of activities are different because:		
Capital asset purchases are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated lives as depreciation expense. In the current period, these amounts are:		
Capital assets additions	\$ 59,219	
Depreciation expense for all capital assets	( 66,478)	
Total change in capital assets activity		( 7,259)
Bond proceeds provide current financial resources. However, in the statement of activities, some items do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:		
Debt issuance and refunding increases long-term debt in statement of net assets.	( 97,040)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net assets.	62,495	
Bond issuance fees and bond premiums require the use of current financial resources but are amortized over the life of the bond in the statement of activities.	( 5,363)	
Total long-term debt		( 39,908)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expenditures over revenue of the internal service funds is reported with the governmental activities.		
		1,621
Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. The change in these revenues are as follows:		
Property taxes	( 220)	
Fines and forfeitures	725	
Total changes in revenues		505
Some items 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 change in these expenditures are as follows:		
Interest owed but not yet paid	( 798)	
Compensated absences	( 79)	
Total changes in long-term liabilities		( 877)
Change in net assets of governmental activities		<u>\$ ( 13,160)</u>

**The notes to the financial statements are an integral part of this statement.**

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**COLLIN COUNTY, TEXAS**

**STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS**

**SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b><u>Governmental Activities – Internal Service Funds</u></b>
Assets:	
Current assets:	
Cash and cash equivalents	\$ 6,528
Receivables:	
Miscellaneous receivables	61
Total current assets	<u>6,589</u>
Capital assets:	
Construction in progress	166
Machinery and equipment	34
Total capital assets	<u>200</u>
Total assets	<u>6,789</u>
Liabilities:	
Current liabilities:	
Accounts payable	1,405
Payroll payable	3
Claims payable	1,939
Due to other funds	200
Total liabilities	<u>3,547</u>
Net assets:	
Unrestricted	<u>3,242</u>
Total net assets	<u>\$ 3,242</u>

**The notes to the financial statements are an integral part of this statement.**

# **COLLIN COUNTY, TEXAS**

## **STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**

### **PROPRIETARY FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b><u>Governmental Activities – Internal Service Funds</u></b>
Operating revenues:	
Premiums	\$ 18,781
Other	36
Total operating revenues	<u>18,817</u>
Operating expenses:	
Administration	793
Benefits	16,553
Total operating expenses	<u>17,346</u>
Operating loss	1,471
Nonoperating revenues - interest income	<u>150</u>
Change in net assets	1,621
Total net assets – beginning	<u>1,621</u>
Total net assets – ending	<u>\$ 3,242</u>

**The notes to the financial statements are an integral part of this statement.**

**COLLIN COUNTY, TEXAS**

**STATEMENT OF CASH FLOWS**

**PROPRIETARY FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b><u>Governmental Activities – Internal Service Funds</u></b>
Cash flows from operating activities:	
Receipts from customers and users	\$ 22,256
Insurance recovery	17
Administration costs	( 781)
Benefits paid	( 18,077)
Net cash provided by operating activities	<u>3,415</u>
Cash flows from investing activities:	
Interest income	<u>150</u>
Net cash provided by investing activities	<u>150</u>
Net increase in cash and cash equivalents	3,565
Cash and cash equivalents – beginning	<u>2,963</u>
Cash and cash equivalents – ending	\$ <u><u>6,528</u></u>
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	\$ 1,471
Adjustments to reconcile operating loss to net cash used by operating activities:	
Increase (decrease) in intergovernmental receivable	( 48)
Increase (decrease) in due from other funds	3,505
Increase (decrease) in accounts payable	( 795)
Increase (decrease) in payroll payable	3
Increase (decrease) in due to other funds	( 721)
Total adjustments	<u>1,944</u>
Net cash used in operating activities	\$ <u><u>3,415</u></u>

**The notes to the financial statements are an integral part of this statement.**

# **COLLIN COUNTY, TEXAS**

## **STATEMENT OF NET ASSETS**

### **FIDUCIARY FUNDS**

**SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

<b>Assets</b>	
Cash and cash equivalents	\$ 18,907
Investments	11,396
Assets held as security deposits	3,205
Receivables:	
Due from other agency funds	11
Miscellaneous receivables	<u>88</u>
 Total assets	 \$ <u>33,607</u>
<b>Liabilities</b>	
Due to other governments	\$ 5,377
Due to other agency funds	11
Due to others/vouchers payable	21,310
Cash bonds outstanding	2,873
Cost deposits outstanding	49
Escrow deposits	<u>3,987</u>
 Total liabilities	 \$ <u>33,607</u>

**The notes to the financial statements are an integral part of this statement.**

# COLLIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2005

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB Statement No. 34, “*Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*,” issued in June 1999 and implemented by the County in FY 2002. The most significant accounting and reporting policies of the County are described in the notes to the financial statements.

#### (a) *Reporting Entity*

##### **Primary Government**

Collin County (the County) is a public corporation and political subdivision of the State of Texas. The Commissioners’ Court, comprised of the County Judge and four Commissioners, is the general governing body of the County in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: justice administration (courts, juries, constables, district attorney, clerks, investigators, sheriff, jail, fire marshal, and medical examiner), tax collection, roads and bridge maintenance, juvenile services and assistance to indigents.

The accompanying basic financial statements present the government as defined according to criteria in GASB Statements No. 14 and 39, *The Financial Reporting Entity*. Blended component units, while legally separate entities, are in substance a part of the government’s operations.

##### **Blended Component Units**

For reporting purposes, the Collin County Housing Finance Corporation (HFC) and the Collin County Health Care Foundation (HCF) qualify as blended component units. The Commissioners’ Court sits as the governing board of the HFC and HCF. The only activity of the HFC has been the issuance of single- and multiple-family revenue bonds that are disclosed as conduit debt in Footnote III (D). Otherwise, there are no other financial operations or balances for this entity. Required financial reporting to show compliance is provided by the various administrators. Bank One, N.A. – Dallas and J.P. Morgan Trust – Dallas act as trustees for the various issues and oversees legal compliance reporting. The HCF was organized under the Texas Nonprofit Corporation Act to assist the County by providing indigent health care. Financial activity is reported as a major special revenue fund within the governmental fund financial statements.

(continued)

## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **(a) Reporting Entity (Continued)**

Discretely presented component unit. For reporting purposes, Child Protective Services has been presented as a discretely presented component unit. Child Protective Services is responsible for providing additional assistance to foster children in the care of the State. The Board is appointed by the Commissioners' Court and serves at their pleasure. The Board proposes a budget, however the Commissioners' Court approves the funding of the CPS budget as part of the County's operating budget.

Complete financial statements for the Health Care Foundation and Child Protective Services Board are available upon request at the County Auditor's Office. The Health Care Foundation is also included in these financial statements as a major fund.

### **(b) Government-wide and Fund Financial Statements**

The government-wide financial statements include the statement of net assets and the statement of activities. Government-wide statements report, except for County fiduciary activity, consolidated information on all of the activities of the County and its blended component units. The effect of inter-fund transfers has been removed from these statements but continues to be reflected on the fund statements. Governmental activities primary support is derived from taxes and intergovernmental revenues.

The statement of activities exhibits the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function 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 in program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, General Road and Bridge Special Revenue Fund, Health Care Foundation Special Revenue Fund, , Unlimited Tax Road Bonds, Series 2004, and Limited Tax Permanent Improvement, Series 2005 meet the criteria or have been selected by management as *major governmental funds*. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue, Debt Service and Capital Projects funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

### **(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 revenues in the year for which they are levied. Major revenue types, which have been accrued, are district clerk and County clerk fees, justice of the peace fees, revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements are met.

**(continued)**

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (c) *Measurement Focus, Basis of Accounting, and Financial Statement Presentation* (Continued)

Governmental fund level financial statements are reported using 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes levied prior to September 30, 2005, that were due October 1, 2005, have been assessed to finance the budget of the fiscal year beginning October 1, 2005. In accordance with the modified accrual basis of accounting, the balances outstanding at September 30, 2005, beyond the 60 days after year-end, have been reflected as deferred revenue and taxes receivable in the fund financial statements. Property taxes and interest earned as of September 30 and received within 60 days of year-end are accrued as income in the current period. Expenditures generally are recorded when a liability is incurred; however, debt service expenditures, claims and judgments, and compensated absences are recorded only when payment is made.

The government reports the following major governmental funds:

**The General Fund** is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment interest income. Primary expenditures are for general administration, public safety, judicial, public welfare, health services and capital acquisition.

**General Road and Bridge Special Revenue Fund** is used to account for the activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance. Expenditures for shared cost road projects with the State are also included. This constitutional fund is financed by a designated part of the annual property tax levy.

**The Health Care Foundation Special Revenue Fund** is used to account for receipt of investment earnings and authorized health care expenditures as administered by the Collin County Health Care Foundation.

**Unlimited Tax Road Bonds, Series 2004 Fund** is used to account for the bond proceeds and cost to construct and maintain roads, bridges and highways as approved by the voters of Collin County.

**Limited Tax Permanent Improvement, Series 2005 Fund** is used to account for the bond proceeds issued (i) for the purpose of parks and county facilities; (ii) to refund a portion of the County's outstanding debt; and (iii) to pay for the cost of issuance associated with the sale of these bonds.

(continued)

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (c) *Measurement Focus, Basis of Accounting, and Financial Statement Presentation* (Continued)

Additionally, the government reports the following non-major funds:

**Special Revenue Funds** are used to account for specific revenue sources (other than for capital projects) that are legally restricted to expenditures for specified purposes. These legal restrictions can come from outside the County or from Commissioners' Court.

**Debt Service Funds** are used to account for the accumulation of resources for and the payment of long-term debt principal and interest. The use of debt service funds to service debt are not required unless legally mandated or if resources are accumulated for payments maturing in future years

**Capital Project Funds** are used to account for financial resources to be used for the acquisition or construction of major capital assets and infrastructure.

**Internal Service Funds** are used to account for health care, workers' compensation coverage, liability insurance coverage, and optional payroll deductions for the County and employees of the County on a cost-reimbursement basis with allowances for catastrophic losses.

**Agency Funds** are used to account for situations where the County's role is strictly custodial in nature. Most of these funds are held for legal reasons. Those reasons vary from funds held in trust for minors, to funds placed in escrow awaiting a decision and order by the presiding court. Additional funds were on hand at year-end for tax collections for other governmental entities or the State or other governmental entities for fees collected on their behalf. As a result, all assets reported in an Agency Fund are offset by a liability to the party or entity on whose behalf the assets are held.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities, subject to this same limitation. The County applies all Financial Accounting Standards Board (FASB) pronouncements within the above limitations.

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. Operating revenues of the County's Internal Service Funds are charged to the County and County employees for insurance premiums and deductions for optional insurance coverage. Operational expenses for internal service funds include administrative and insurance benefit payments. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

(continued)



## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **(c) *Measurement Focus, Basis of Accounting, and Financial Statement Presentation* (Continued)**

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

### **(d) *Assets, Liabilities, and Net Assets or Equity***

#### **(1) Deposits and Investments**

The County's cash and cash equivalents are considered to be (i) cash on hand; (ii) demand deposits and short term investments (with an original maturity of three months or less from the date of acquisition) that become available as cash within 30 days of year end; and monies invested in 2a-7 pools.

State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury and Governmental Agencies, certificates of deposit, commercial paper, repurchase agreements, bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County and its component units report investments at fair value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund's statement of activity and/or statement of revenues, expenditures and changes in fund balance.

#### **(2) Receivables and Payables**

##### ***Accounts Receivable***

Property taxes are recognized as revenues in the period for which the taxes are levied, regardless of the lien date. Property taxes for the County are levied based on taxable value on the lien date of January 1 prior to September 30 of the same year. They become due October 1 of that same year and delinquent after January 31 of the following year. Accordingly, receivables and revenues for prior-year levies delinquent at year-end are reflected on the government-wide statement based on the full accrual method of accounting and under the modified accrual method in the fund statements.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements have been met and reimbursable costs are incurred.

Reimbursements for services performed are recorded as receivables and revenues when they become eligible for accrual in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements.

Receivables are shown net of an allowance for uncollectibles.

**(continued)**

## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **(d) Assets, Liabilities, and Net Assets or Equity (Continued)**

#### **(2) Receivables and Payables (Continued)**

##### ***Accounts Receivable* (Continued)**

Lending or borrowing between funds is reflected as “due to” or “due from” (current portion) or “advances to/from other funds” (noncurrent). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. Inter-fund activity reflected in “due to” or “due from” is eliminated on the government-wide statements.

#### **(3) Inventories and Prepaid Items**

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption and the cost is recorded as expenditure at the time the inventory items are used. Reported inventories are offset by a reserve of fund balance, which indicates that they do not constitute “available spendable resources” even though they are a component of net current assets.

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.

#### **(4) Restricted Net Assets**

Upon receipt, contributions, grants, and other revenues restricted by donors for specific purposes are added to restricted assets of the County. Each fund with restricted net assets has an administrator who is responsible for monitoring the revenues and expenses and for ensuring that the fund’s resources are being used for the purpose stated. The Health Care Foundation, a nonprofit corporation, is reported as restricted because of legal restrictions. Resources set aside for specific purposes such as required within the terms of bond agreements, or self-insurance arrangements are reported as restricted.

#### **(5) Capital Assets – Primary Government**

Capital assets, which include land, buildings and improvements, equipment, and infrastructure are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads, bridges, signs, and improvements to land. Infrastructure assets acquired prior to fiscal year ended September 30, 1980, were not included based on the fact that Collin County was rural with mostly unimproved infrastructure prior to that time. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repair that do not add to the value of the asset or materially extend the asset’s life are expensed rather than capitalized.

**(continued)**

## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **(d) Assets, Liabilities, and Net Assets or Equity (Continued)**

#### **(5) Capital Assets – Primary Government (Continued)**

Capital assets and infrastructure are depreciated using the straight-line method over the following estimated useful lives:

<b>Assets</b>	<b>Years</b>
Buildings	30
Building improvements	5 to 30
Facilities and land improvements	10 to 30
Bridges	10 to 50
Infrastructure and improvements	20
Furniture and equipment	1 to 15
Computer equipment	1 to 8
Machinery and equipment	1 to 10
Medical and lab equipment	1 to 15
Voice communication equipment	3

Collin County, in conjunction with other governmental entities has entered into inter-local agreements to construct commonly required infrastructure. As a result, certain construction in progress (CIP) will be turned over to be maintained by these entities at completion of the project. This has resulted in the write off of CIP assets from fiscal year 2004 to expenditures in fiscal year 2005. This also results in the County assuming general obligation bond debt without the asset as an offset.

#### **(6) Compensated Absences**

A liability for unused vacation and compensatory time for all fulltime employees is calculated and reported in the government-wide financial statements. For financial reporting, the following criteria must be met to be considered as compensated absences: a) leave or compensation is attributable to services already rendered, and b) leave or compensation is not contingent on a specific event (such as illness).

GASB Interpretation 6 indicates that liabilities for compensated absences should only be recognized in the fund statements to the extent the liabilities have matured and are payable out of current available resources. Compensated absences are accrued in the government-wide statements.

The County's permanent, fulltime employees accrue 3.69 hours of vacation per pay period (biweekly) from date of employment to four years of service; 4.62 hours per pay period from 5 years to 9 years of service; 5.54 hours per pay period from 10 to 19 years of service; and 6.46 hours per pay period for 20 plus years of continuous employment. The maximum accrual is four, six, eight, or ten weeks of vacation for the respective accrual categories specified. Upon termination from the County, an employee is entitled to payment for the total accrued but unused vacation hours as long as they have completed at least one year of continuous service.

The County's permanent, fulltime employees accrue sick leave at the rate of 3.69 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. The maximum sick leave accrual is 960 hours and unused sick leave is not paid upon termination from the County.

**(continued)**

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (d) *Assets, Liabilities, and Net Assets or Equity* (Continued)

#### (7) Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. On new bond issues, bond premiums and discounts, as well as issuance costs and deferred gain or loss on re-funding of debt, 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.

#### (8) Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. Reimbursements are made on the basis of regular billings received from the Texas Employment Commission. The County also processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (Note IV(a)).

#### (9) Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose. Fund reservations include debt service, capital projects, health care, youth park, encumbrances, and inventories.

## II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### (a) *Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets*

The governmental fund balance sheet includes a reconciliation between fund balance for total governmental funds and net assets as reported in the government-wide statement of net assets. One element of that reconciliation explains, "Some liabilities are due and payable in the current period and therefore are not reported in the funds." The details of this \$300,465 difference are as follows:

Bonds payable	\$ 283,235
Accrued interest payable	2,322
Compensated absences	4,551
Unamortized bond premiums	<u>10,357</u>
Net adjustment to reduce <i>fund balance</i> - <i>total government funds to arrive at net assets -</i> <i>governmental activities</i>	\$ <u><u>300,465</u></u>

(continued)

## II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

### (a) *Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets* (Continued)

Another element of that reconciliation explains, "Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds." These assets consist of:

Land	\$ 22,101
Buildings and systems	67,182
Improvements other than buildings	2,080
Machinery and equipment	20,340
Infrastructure	157,551
Construction in progress	<u>63,307</u>
Net adjustment to increase <i>fund balance - total governmental funds</i> to arrive at <i>net assets - governmental activities</i>	\$ <u>332,561</u>

Other miscellaneous elements of the reconciliation explain individual specific amounts reported differently in net assets – governmental activities in contrast to fund statements. These various elements are as follows:

Bond issuance costs for the sale of bonds are expenditures in the funds but are amortized over the life of the bonds in government-wide statements.	\$ 1,709
Fines and fees earned in the current fiscal year collected in the future	2,543
Road construction special assessment in prior year deferred to future period	212
Property taxes earned in the current fiscal year but not available to provide current financial resources, and therefore are deferred in the funds	2,848
Internal Service Funds used by management to charge cost of certain activities to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the statement of net assets.	<u>3,242</u>
Net adjustment to increase <i>fund balance - total governmental funds</i> to arrive at <i>net assets - governmental activities</i>	\$ <u>10,554</u>

(continued)

## II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

(Continued)

### (b) *Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities*

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates, “Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets are allocated over their estimated useful lives and reported as depreciation expense” on capital outlays for County- owned assets only. Some capital outlays are for roads not owned by the County. The details of this (\$7,259) difference are as follows:

Capital projects - capital asset additions	\$ 59,219
Depreciation expense	( 66,478)
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$( 7,259)

Another element of that reconciliation states, “Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reflected as expenditures in governmental funds.” The details of the difference of (\$877) are as follows:

Interest owed but not yet paid	\$( 798)
Compensated absences	( 79)
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$( 877)

Various other elements of that reconciliation associated with the issuance of long-term debt (i.e. bonds, tax notes) provide 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 cost, 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 (\$39,908) difference are as follows:

Debt issued or incurred:	
Issuance and refunding of general obligation bonds	\$( 97,040)
Principal payments:	
General obligation debt	62,495
Amortization of bond issuance cost and bond premiums	( 5,363)
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$( 39,908)

(continued)

## II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

(Continued)

### *(b) Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities*

(Continued)

Other miscellaneous elements of that reconciliation explain individual specific amounts reported differently in government-wide statement of activities than in the governmental fund statements. The details of this \$2,126 difference are as follows:

Net revenues over expenditures of the Internal Service Funds are reported with the governmental activities	\$	1,621
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Property taxes		(220)
Fines and forfeitures receivable		<u>725</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$	<u><u>2,126</u></u>

## III. DETAILED NOTES ON ALL FUNDS

### *(a) Deposits and Investments*

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes Collin county to invest its funds under a written investment policy (the "Investment Policy") that primarily emphasizes safety of principal and liquidity. It also addresses investment diversification, yield, and maturity along with quality and capability of investment personnel. The investment policy defines what constitutes the legal list of investments allowed under the policy, which excluded certain investment instruments allowed under Chapter 2256 of the Local Government Code.

The County's deposits and investments are invested pursuant to the Investment Policy, which is approved annually by Commissioners' Court. The Investment Policy includes a list of authorized investment instruments, and a maximum allowable stated maturity of any individual investment by source of funds. In addition, it includes an "Investment Strategy Statement" that specifically addresses each fund's investment options and describes the priorities of preservation and safety of principal, liquidity, marketability, diversification, and yield.

The County Auditor submits an investment report monthly to Commissioners' Court as part of the Monthly interim statement. The County Investment Officers jointly submit an investment report as specified by Chapter 2256 of the Texas Government Code each quarter to Commissioners' Court. The report details the investment position of the County and the compliance of the investment portfolio as it relates to both the adopted investment policy and Texas State Statute.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (a) *Deposits and Investments* (Continued)

The County's demand deposits, including certificates of deposit, are fully covered by collateral held by the County's agents, Federal Reserve Bank of New York, or the Federal Home Loan Bank of Dallas, in the County's name. The investments are comprised of Federal National Mortgage Association issues; Federal Farm Credit Bank issues; Federal Home Loan Bank issues; and Federal Home Loan Mortgage Corporation issues with a rating of A or better; and Federal Deposit Insurance Corporation (FDIC) insurance. The County's collateral agreements require the market value of securities held by its agents to exceed the total amount of cash and investments held by Bank One (Depository bank), American National Bank, and Community Credit Union at all times. All other deposits are held in trust and are limited to individual accounts fully insured by Federal Deposit insurance.

#### **Investments**

The County's investment policy and depository contract are in accordance with the laws of the State of Texas. The policy and depository contract identify authorized investments and investment terms, collateral requirements, and safekeeping requirements for collateral. All the County's investments are insured, registered, or the County's agent holds the securities in the County's name.

The Investment Officers are authorized to invest in the following investment instruments provided that they meet the guidelines of the investment policy :

1. Obligations including letters of credit of the United States or it's agencies and instrumentalities;
2. Direct obligations of this state or its agencies and instrumentalities;
3. Other obligations, the principle and interest on which an unconditional guarantee or are insured by or backed by the full faith and credit of this state or the United States or their respective agencies and instrumentalities;
4. Certificates of deposit issued by the state or national bank and savings and loan or state or federal credit unions domiciled in this state and are:
  - a) guaranteed or insured by the Federal Deposit Insurance Corporation or its successor.
  - b) governed by the depository agreement, as described in 5.d of this section, that complies with federal and state regulations for properly securing a pledged security interest; and
  - c) solicited by bid orally, in writing, electronically, or any combination of these methods.
5. Fully collateralized repurchase agreements, as defined in the Public Funds Investment Act, Chapter 2256.011 (a) (1-4), (b), (c), and (d), Government Code, if they:
  - a) have a defined termination date;
  - b) are secured by obligations described by section 2256.009(a)(1) of the Public Funds Investment Act; and
  - c) requires the securities being purchased by the County to be pledged to the County, held in the County's name, and deposited at the time the investment is made with the County or with a third party selected and approved by the County; and
  - d) is placed through a primary governments securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state;
  - e) may not exceed 90 days after the date the reverse security repurchase agreement is delivered.
  - f) must mature not later than the expiration date stated in the reverse security repurchase agreement.

(continued)



### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (a) *Deposits and Investments* (Continued)

6. Money market mutual funds regulated by the Securities and Exchange Commission with a dollar weighted average portfolio maturity of 90 days or less; that fully invest dollar for dollar all County funds without sales commissions or loads and whose investment objectives include seeking to maintain a stable net asset value of \$1 per share. The County may not invest funds under its control in an amount that exceeds 10% of the total assets of any individual money market mutual funds, excluding bond proceeds and reserves and other funds held for debt service in money market mutual funds.
7. Eligible investment pools, as discussed in Chapter 2256016-.019, if the Commissioners' Court, by order, authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by the Public Investment Act. A County, by contract, may delegate to an investment pool the authority to hold legal title as custodian of the investments purchased with its local funds.
8. The County does not invest in reverse repurchase agreements.

The County participates in two Local Government Investment Pools: TexPool and TexSTAR. The State Comptroller oversees TexPool, with a third party managing the daily operations of the pool under contract. Although there is no regulatory oversight over TexSTAR, a Board, consisting of three directors representing participants, one from a management service providing investment services and one from a company providing Participant service and marketing to the Board, maintains oversight responsibility.

The County invests in TexPool and TexSTAR to provide its liquidity needs. Both are local government investment pools established in conformity with the Inter-local Cooperation Act, Chapter 791 of the Texas Government Code and the Public Investment Act, Chapter 2256 of the Code. TexPool and TexSTAR are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are adjusted daily and the fund seeks to maintain a constant net asset value of \$1.00, although this cannot be guaranteed. TexPool and TexSTAR are rated AAAm and must maintain a weighted average maturity not to exceed 60 days. At September 30, 2005 TexPool and TexSTAR had a weighted average maturity of 27 and 35 days respectively. The County considers the holdings in these funds to have a one day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, short of a significant change in value.

The following table includes the portfolio balances of all non-pooled and pooled investment types of the County at September 30, 2005 (in thousands)

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (a) Deposits and Investments (Continued)

	Governmental Activities	Fiduciary Funds	Total
Non-pooled investments			
Local Governmental Investment Pools	\$ 180,929	\$ 9,542	\$ 190,471
U. S. Treasuries	-	4,450	4,450
U. S. Agency Bonds	41,979	-	41,979
U. S. Agency Step Bonds	4,959	-	4,959
U. S. Agency Float Bonds	1,500	-	1,500
U. S. Agency Notes	8,088	-	8,088
U. S. Agency Step Notes	993	-	993
Certificates of Deposit	47,331	6,725	54,056
Mutual Funds	-	6	6
Tomorrow Fund	-	15	15
Money Market	-	473	473
Total non-pooled investments	<u>285,779</u>	<u>21,211</u>	<u>306,990</u>
Pooled investments:			
Certificates of deposit	<u>4,189</u>	<u>-</u>	<u>4,189</u>
Total pooled investments	<u>4,189</u>	<u>-</u>	<u>4,189</u>
Total investments	<u>\$ 289,968</u>	<u>\$ 21,211</u>	<u>\$ 311,179</u>

#### (b) Investment Categories

The risk exposures for governmental individual major funds, non-major funds in the aggregate, internal funds, and fiduciary fund types of the County are not significantly greater than the deposit and investment risk of the primary government. The Investment Policy segregates the portfolios into strategic categories including:

1. General Operating Funds;
2. Debt Service Funds;
3. Capital Project Bond Funds;
4. Special Revenue Funds; and
5. Internal Service Funds;

The County's Investment Policy seeks to control credit risk. Such risk shall be controlled by investing in compliance with the County's Investment Policy, qualifying the brokers and financial institutions with whom the County transacts, sufficient collateralization, portfolio diversification, and limiting maturities.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (b) Investment Categories (Continued)

##### **General Operating Fund**

As of September 30, 2005 the County's General Operating Fund had the following investments:

Investment Type	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
Local Government Investment Pools	\$ 17,715	29
U. S. Agency Bonds	31,599	370
U. S. Agency Notes	4,457	223
Certificates of Deposit	<u>34,275</u>	230
Totals	\$ <u>88,046</u>	240

##### **Credit Risk**

As of September 30, 2005, the Local Government Pools TexPool and TexStar (approximately 20% of the portfolio) were rated AAAM by Standard and Poor's. The U. S. Agency Bonds (approximately 36% of the portfolio) and the U. S. Agency Notes (approximately 5% of the portfolio) were each rated AAA by Standards and Poor's. The Certificates of Deposit were fully collateralized by Community Credit Union in Collin County's name at the Federal Home Loan Bank of Dallas.

##### **Interest Rate Risk**

As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities not exceed two years for all investment types except General Fund and Health Care Trust. They are limited to five years. The dollar weighted average maturity for all securities was 240 days, which is well below the allowed five years. This is due to the conservative approach taken in a market of rising interest rates.

##### **Debt Service Funds**

As of September 30, 2005, Collin County debt service funds had the following investments:

Investment Type	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
General Obligation Debt Service		
Local Government Investment Pools	\$ <u>7,917</u>	27

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (b) *Investment Categories* (Continued)

##### Debt Service Funds (Continued)

###### **Credit Risk**

As of September 30, 2005, TexPool and TexStar were rated AAAm by Standards and Poor's.

###### **Interest Rate Risk**

Investment strategies for debt service funds have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligations.

##### Capital Project Bond Funds

As of September 30, 2005, Collin County's Capital Project Bond Funds had the following investments:

<b>Investment Type</b>	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
Local Government Investment Pools	\$ 135,872	27
U. S. Agency Bonds	5,952	343
U. S. Agency Step Bonds	499	91
U. S. Agency Notes	1,682	334
Certificates of Deposit	<u>10,992</u>	108
Totals	<u>\$ 154,997</u>	37

###### **Credit Risk**

As of September 30, 2005, the local government pools TexPool and TexStar (approximately 88% of the portfolio) were rated AAAm by Standard and Poor's. The US Agency Bonds (approximately 4% of the portfolio), Step Bonds (less than 1% of the portfolio), and Notes (approximately 1% of the portfolio) were each rated AAA by Standard and Poor's. The Certificates of Deposit (approximately 7% of the portfolio) were fully collateralized by Community Credit Union in Collin County's name at the Federal Home Loan Bank of Dallas.

###### **Interest Rate Risk**

Investment strategies for capital project funds have as the primary objective the assurance of investment liquidity adequate to cover the capital construction obligations on the required date.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (b) *Investment Categories* (Continued)

##### **Special Revenue Funds**

As of September 30, 2005, Collin County's Special Revenue Funds had the following investments:

<b>Investment Type</b>	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
Local Government Investment Pools	\$ 16,456	31
U. S. Agency Bonds	4,428	420
U. S. Agency Step Bonds	4,460	789
U. S. Agency Float Bonds	1,500	866
U. S. Agency Notes	1,949	524
U. S. Agency Step Notes	993	819
Certificates of Deposit	<u>6,253</u>	377
Totals	<u>\$ 36,039</u>	316

##### **Credit Risk**

As of September 30, 2005, the local government pools (approximately 46% of the portfolio) were each rated AAAM. The U. S. Agency Bonds (approximately 12% of the portfolio), Step Bonds (approximately 12% of the portfolio), Float Bonds (approximately 4% of the portfolio), Notes (approximately 6% of the portfolio), and Step Notes (approximately 3% of the portfolio) were each rated AAA by Standard and Poor's. The Certificates of Deposit (approximately 17% of the portfolio) were fully collateralized by Community Credit Union in the name of Collin County at the Federal Home Loan Bank of Dallas.

##### **Interest Rate Risk**

As a means to minimize risk of loss due to interest rate fluctuations, the investment policy requires that investment maturities in this category not exceed two years and meet cash flow requirements of these funds. The overall dollar weighted average maturity of 316 days reflects a conservative approach in a rising interest market environment.

##### **Internal Service Funds**

As of September 30, 2005, Collin County Internal Service Funds had the following investments:

<b>Investment Type</b>	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
Local Government Investment Pools	\$ <u>2,969</u>	32

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (b) *Investment Categories* (Continued)

##### **Credit Risk**

As of September 30, 2005, the local government pools TexPool and TexStar were rated AAAm by Standard and Poor's.

##### **Interest Rate Risk**

As a means to minimize risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities in this category not exceed two years and meet cash flow requirements.

Investments and deposits as of September 30, 2005 were as follows (in thousands).

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Non-pooled investments	\$ 285,779	\$ 30,420	\$ 316,199
Pooled investments	<u>27,257</u>	<u>62</u>	<u>27,319</u>
Total investments and deposits	<u>\$ 313,036</u>	<u>\$ 30,482</u>	<u>\$ 343,518</u>
Restricted deposits	\$ -	\$ 19,024	\$ 19,024
Restricted investments	-	11,396	11,396
Pooled deposits	23,068	62	23,130
Investments	<u>289,968</u>	<u>-</u>	<u>289,968</u>
Total investments	<u>\$ 313,036</u>	<u>\$ 30,482</u>	<u>\$ 343,518</u>

##### **Deposits**

The September 30, 2005, carrying amount of deposits were as follows (in thousands):

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash held by sub-trustee:			
Restricted	\$ -	\$ 19,024	\$ 19,024
Pooled cash	<u>23,068</u>	<u>62</u>	<u>23,130</u>
Total deposits	<u>\$ 23,068</u>	<u>\$ 19,086</u>	<u>\$ 42,154</u>

All bank accounts were either insured or collateralized with securities held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County at September 30, 2005.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### *(c) Property Taxes and Other Receivables*

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied prior to September 30, become due on October 1 and are delinquent after January 31. The County bills and collects its own property taxes as well as those for the:

1. Cities of Allen, Anna, Blue Ridge, Celina, Fairview, Farmersville, Josephine, Lavon, Lowry Crossing, Lucas, McKinney, Melissa, Murphy, Nevada, New Hope, Parker, Plano, Princeton, Prosper, Sachse, St. Paul, Westminster, Weston, and Wylie;
2. Independent School Districts of Allen, Anna, Blue Ridge, Community, Farmersville, Lovejoy, McKinney, Melissa, Plano, Princeton, Prosper, and Wylie;
3. Frisco MUD #1; and
4. Collin County Community College.

The County is the only taxing entity controlled by the Commissioners' Court, and the County Tax Assessor/Collector acts only as an intermediary in the collection and distribution of property taxes to the other entities.

Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Tax Assessor/Collector's Agency Fund. Tax collections are recorded net of the entities' related collection commission paid to the County in this Agency Fund according to the levy year for which the taxes are collected. Tax collections deposited for the County are distributed on a monthly basis to the General Fund, Permanent Improvement Capital Projects Fund, General Road and Bridge Fund, Jury Special Revenue Fund, and Debt Service Funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The County participates in several Tax Increment Finance (TIF) Districts. When a TIF District is created with the approval of all participating governmental entities, the property included in the District has its assessed valuation frozen at that time for the duration of the District. As projects are developed, increasing the assessed valuation of the property, the agreed percentage of incremental increases is returned to the entity which initially financed the improvements.

Governmental funds report deferred revenue in connection with receivables for revenues that are 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. Grant receivables are monies received from Texas Juvenile Probation Commission to pay for the next quarter's budgeted expenditures. The grants are usually received 2-3 days before the start of the next period.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (c) *Property Taxes and Other Receivables* (Continued)

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>
Delinquent property taxes receivable	
General fund	\$ 2,263
General road and bridge fund	59
Nonmajor special revenue funds	14
Nonmajor debt service fund	417
Nonmajor capital projects fund	<u>95</u>
	2,848
 Fines and fees receivable	
General fund	1,567
General road and bridge	<u>976</u>
	2,543
 Miscellaneous receivables	
Unlimited Tax Road Bond 1995 Fund)	<u>212</u>
 Total deferred	\$ <u><u>5,603</u></u>

The County is authorized by the tax laws of the State of Texas to levy taxes up to \$0.80 per \$100 of assessed valuation for general governmental services and the payment of principal and interest on certain permanent improvement long-term debt. Taxes may be levied in unlimited amounts for the payment of principal and interest on road bond long-term debt issued under Article 3, Section 52 of the Texas Constitution.

#### **Receivables**

Receivables as of year end for the government's individual major funds and nonmajor, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, as required by GASB 34 are as follows:

(continued)



### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (c) *Property Taxes and Other Receivables* (Continued)

	General Fund	Bridge Special Revenue Fund	Health Care Foundation Special Revenue Fund	Unlimited Tax Road Bond 2004 Capital Project Fund	Limited Tax Perm. Imp. 2005 Capital Projects Fund	Nonmajor and Other Funds
Receivables:						
Taxes	\$ 2,656	\$ 59	\$ -	\$ -	\$ -	\$ 660
Fines and fees	1,567	976	-	-	-	-
Due from other governments	1,027	2	272	-	-	1,717
Due from other funds	1,143	-	-	-	-	443
Interest	363	6	91	45	-	50
Miscellaneous	<u>475</u>	<u>39</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>244</u>
Gross receivables	7,231	1,082	363	45	-	3,114
Less allowance for uncollectible	<u>57</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>
Net receivables	<u>\$ 7,174</u>	<u>\$ 1,082</u>	<u>\$ 363</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 3,094</u>

#### (d) *Capital Assets*

Capital assets are recorded at cost or, if donated, at fair value at the date of receipt. In accordance with GASB 34, depreciation policies were adopted to include useful lives and classification by function. Infrastructure assets are valued in two ways: either actual historical cost where the amount can be determined from existing records or using current cost deflated to the year of construction. Once the historical cost is determined, regardless of how it is determined, the asset is then depreciated over its useful life.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (d) Capital Assets (Continued)

The decreases in capital assets shown in the following table relate to the write-off of equipment and machinery disposed of during the year along with the reclassification of the prior years' construction in progress. A summary of changes in capital assets follows:

#### Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 21,938	\$ 163	\$ -	\$ 22,101
Construction in progress	76,367	41,387	54,447	63,307
Total assets not being depreciated	98,305	41,550	54,447	85,408
Capital assets, being depreciated:				
Buildings	114,886	106	-	114,992
Improvements other than buildings	4,248	406	-	4,654
Machinery and equipment	44,178	3,800	1,277	46,701
Infrastructure	194,464	20,398	4,727	210,135
Total capital assets being depreciated	357,776	24,710	6,004	376,482
Less accumulated depreciation:				
Buildings	( 44,170)	( 3,640)	-	( 47,810)
Improvements other than buildings	( 2,262)	( 312)	-	( 2,574)
Machinery and equipment	( 21,980)	( 5,502)	1,120	( 26,362)
Infrastructure	( 47,852)	( 4,732)	-	( 52,584)
Total accumulated depreciation	( 116,264)	( 14,186)	1,120	( 129,330)
Total capital assets being depreciated, net	241,512	10,524	4,884	247,152
Governmental activities capital assets, net	\$ 339,817	\$ 52,074	\$ 59,331	\$ 332,560
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 166	\$ -	\$ 166
Total assets not being depreciated	-	166	-	166
Capital assets, being depreciated:				
Machinery and equipment	-	34	-	34
Total capital assets being depreciated	-	34	-	34
Less accumulated depreciation:				
Machinery and equipment	-	-	-	-
Total accumulated depreciation	-	-	-	-
Total capital assets being depreciated, net	-	34	-	34
Business-type activities capital assets, net	\$ -	\$ 200	\$ -	\$ 200

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (d) *Capital Assets* (Continued)

Depreciation expenses for FY 2005 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General administration	\$ 2,771
Judicial	62
Financial administration	51
Legal	25
Public facilities	4,353
Equipment services	76
Public safety	901
Public transportation	5,665
Health and welfare	193
Culture and recreation	88
Conservation	<u>1</u>
Total depreciation expense - governmental activities	\$ <u>14,186</u>

#### Construction Commitments

Collin County has active construction projects as of September 30, 2005. The projects include road and bridge construction and new facility construction. At year-end the County's outstanding commitments with contractors are as follows:

<u>Project Type</u>	<u>Remaining Commitment</u>
Public transportation	\$ 11,755
Public facilities	68,965
Public parks	<u>2,964</u>
Total	\$ <u>83,684</u>

Collin County's Finance Policy is to time the issuance of bonds to when they are needed. As a result, funding for a portion of the Limited Tax Permanent Improvement, Series 2005 encumbrances (\$23,812) will be issued sometime in early to mid '06.

#### (e) *Long-term Debt*

Collin County issues general obligation bonds and tax notes to finance major capital projects. The original amount of general obligations and tax notes issued in prior years (with outstanding balances) was \$248,690. During the year there were \$53,865 in Limited Tax Permanent Improvement and Refunding Bonds, and \$43,175 in Unlimited Tax Road and Refunding Bonds issued. The following are general obligation bonds and tax notes outstanding at September 30, 2005, and are for governmental activities only:

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (e) Long-term Debt (Continued)

Description	Interest rates (%)	Date of issue	Date of maturity	Bonds outstanding
Criminal Justice Limited Tax Refunding Bonds 1998	3.85 to 5.0%	1998	2013	13,805
Unlimited Tax Refunding Bonds, 2001	4.0 to 5.0 %	2001	2015	10,620
1995 Unlimited Road Bonds, 1997	4.0 to 5.625%	1997	2017	2,440
1999 Unlimited Tax Road Bonds, 1999	4.4 to 5.25%	1999	2019	24,310
1999 Limited Tax Permanent Imp. Bonds	4.5 to 5.0%	1999	2019	6,345
1999A Unlimited Tax Road Bonds	5.0 to 6.0%	1999	2019	2,000
1999A Limited Tax Permanent Imp. Bonds	5.0% to 6.0%	1999	2019	3,355
1999 Unlimited Tax Road Bonds, 2000	5.25 to 5.5%	2000	2020	5,700
1999 Limited Tax Perm. Imp. Bonds, 2000	4.95 to 5.5%	2000	2020	420
1999 Unlimited Tax Road Bonds, 2001	4.0 to 5.0%	2001	2021	13,610
Limited Tax Perm. Imp. Bonds, 2001	4.0 to 5.0%	2001	2021	4,345
Limited Tax Perm. Imp. Notes, 2002	4.15 to 5.625%	2002	2022	24,300
Unlimited Tax Roads & Refunding Series 2004	2.00 to 5.00%	2004	2024	50,860
Limited Tax Improvement & Refunding Bonds, Series 2004	2.25 to 4.50%	2004	2024	13,610
Tax Notes, Series 2004	2.25 to 3.25%	2004	2024	10,475
Limited Tax Improvement & Refunding Series 2005	3.0 to 5.0%	2005	2025	53,865
Unlimited Tax Roads & Refunding Series 2005	3.0 to 5.0%	2005	2025	43,175
Total general obligation debt				<u>\$ 283,235</u>

Criminal Justice Limited Tax Refunding General Obligation Bonds, Series 1998, in the amount of \$33,395 were issued to “repay in full the County’s rental payment obligations (the Rental Payments) to the Collin County, Texas, Jail Facilities Financing Corporation, a Texas nonprofit corporation under the Lease/Purchase Agreement, dated September 1, 1989, between the County and the Corporation, to lower the overall debt service requirements of the County, and to pay costs associated with the issuance of the Bonds. The Corporation will use the proceeds from the prepayment of the Rental Payments to redeem its Jail Facility Revenue Bonds, Series 1989, Series 1992 and Series 1993 (the Prior Bonds) outstanding in the principal amount of \$32,625.” Annual installments range from \$755 to \$3,725 through March 1, 2013. Interest rates range from 3.85% to 5.0%. This bond issue is subject to rebatable arbitrage, which is calculated each year and recalculated every fifth year, with 90% of any existing liability reported and paid on the five-year anniversary dates.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (e) *Long-term Debt* (Continued)

\$24,400 1995 Unlimited Tax Road Bonds, Series 1997, were issued to provide funding for the construction and maintenance of roads, bridges, and highways. Installments are level at \$1,220 and interest rates vary from 4.0% to 5.625%. The final installment is due on February 15, 2009. This bond issue is subject to rebatable arbitrage, which is calculated each year, and is recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

\$25,670 1999 Unlimited Tax Road Bonds were issued to finance the construction and maintenance of roads, bridges, and highways. Principal installments are due annually ranging from \$340 to \$2,545 through February 15, 2019, and interest ranges from 4.4% to 5.25%. This bond issue is subject to rebatable arbitrage, which is calculated every year and recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

\$12,330 1999 Limited Tax Permanent Improvement Bonds were issued to acquire, construct, improve and renovate criminal justice and related facilities, including courts and detention facilities, and acquiring related land. \$1,000 of the issue was to be used specifically to renovate, remodel and restore the old courthouse. Principal installments range from \$160 to \$1,225 through February 15, 2019 and interest range from 4.5% to 5.0%. This bond issue is subject to rebatable arbitrage, which is calculated every year and recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

\$11,580 in 1999A Unlimited Tax Road General Obligation Bonds were issued to finance the construction and maintenance of roads, bridges, and highways. Installments of principal are due annually and vary from \$325 to \$910 through February 15, 2019. Interest ranges from 5.0% to 6.0%. The bond issue is subject to rebatable arbitrage, which is calculated every year and recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

\$19,420 in 1999A Limited Tax Permanent Improvement Bonds was issued to acquire, construct, improve and renovate Criminal justice and related facilities, including courts and detention facilities, and acquire land. Annual principal payments range from \$580 to \$1,520. Interest rates range from 5.0 to 6.0% and final maturity of principal and interest falls on February 15, 2019. This bond issue is subject to rebatable arbitrage, which is calculated every year and recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

\$28,435 in 1999 Unlimited Tax Road General Obligation Bonds, Series 2000 were issued to construct and maintain roads, bridges, and highways. Principal installments vary from \$815 to \$2,200 through February 15, 2020, and interest ranges from 5.25% to 5.5%. This bond issue is subject to rebatable arbitrage, which is calculated every year and recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

\$2,000 in 1999 Limited Tax Permanent Improvement Bonds – Series 2000 were issued to acquire, construct, improve, and renovate criminal justice and related facilities, including courts and detention facilities, and acquiring related land. Installments range from \$50 to \$160 through February 15, 2020 with interest rates varying from 4.95% to 5.5%. This bond issue is subject to rebatable arbitrage, which is calculated every year and recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (e) *Long-term Debt* (Continued)

\$15,590 1999 Unlimited Tax Road Bonds, Series 2001 were issued to construct and maintain roads, bridges, and highways. Installments vary from \$460 to \$1,215 through February 15, 2021. Interest rates range from 4.0% to 5.0%. This bond issue is subject to rebatable arbitrage, which is calculated every year and recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

\$4,975 in Limited Tax Permanent Improvement Bonds, Series 2001 were issued for the cost of criminal justice facilities, renovating the old courthouse, land for parks and open space. Installments range from \$145 to \$390 through February 15, 2021, with interest rates from 4.0% to 5.0%. This bond issue is subject to rebatable arbitrage, which is calculated every year and recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

\$11,100 Unlimited Tax Refunding Bonds, Series 2001, were issued to provide for the advance refunding for a portion of its outstanding bonds. Installments range from \$90 to \$1,160 with interest rates from 4.0% to 5.0%. Final maturity occurs on February 15, 2015. This bond issue is not subject to arbitrage rebate because it is a refunding issue with no transferred proceeds. This bond issue is placed here just after the issue that was the beneficiary of the refunding.

\$26,000 in Limited Tax Permanent Improvement Bonds, Series 2002, were issued for the purpose of acquiring, constructing, developing, and equipping youth camping and related outdoor recreation and education facilities, acquiring land and interest in land, and paying for the cost of issuance associated with the sale of the bonds. Principal maturities will occur annually commencing on February 15, 2003, with installments ranging from \$830 to \$2,090. Interest payments on February 15 and August 15 and range from a low of 4.15% to a high of 5.625%. The final principal and interest payment is due on February 15, 2022. This bond issue will be subject to rebatable arbitrage. The liability will be calculated every year starting on 2003 and recalculated every fifth year and 90% of any existing liability will be paid on the five-year anniversary dates.

In October of 2002 the County issued \$8,000 in Limited Tax Notes, Series 2002. The notes were issued for the purpose of (i) acquiring software, hardware, and computer related equipment, and paying for professional services related to the project, and (ii) paying the cost of issuance associated with the sale of the Notes. Principal installments range from \$2,100 to \$3,400 with interest rates from 2.5% to 3.0%. Final maturity occurs on February 15, 2024. This bond issue is subject to arbitrage rebate. The liability will be calculated annually starting in 2004 and recalculated at final maturity. Any positive arbitrage liability will be reported and disbursed as part of the final maturity calculation in 2024.

\$54,910 Unlimited Tax Road & Refunding, Series 2004 were issued for the purpose of road and highway construction; to refund a portion of the County' outstanding debt; and to pay costs of issuance associated with the sale of the Unlimited Tax Bonds. Principal maturities will occur annually beginning February 15, 2005, with installments ranging from \$1,440 to \$4,050. Interest payments fall on February 15<sup>th</sup> and August 15<sup>th</sup> of each year and range from 2.00% to 5.00%. The final principal; and interest payment is due on February 15, 2024. This bond issue is subject to rebateable arbitrage and is reviewed annually with 90% of any rebateable liability being paid on the five-year anniversary dates.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (e) *Long-term Debt* (Continued)

\$14,165 Limited Tax Permanent Improvement and Refunding Bonds, Series 2004 were issued for the purpose of parks and county facilities; to refund a portion of the county's outstanding debt, and to pay the cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning February 15, 2005, with installments ranging from \$555 to \$825. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> and range from 2.25% to 4.50%. The final principal and interest payment is due on February 15, 2024. This bond issue is subject to rebateable arbitrage and is reviewed annually. 90% of any rebateable liability will be paid on the five-year anniversary dates.

\$12,000 Tax Notes, Series 2004 were issued for the purpose of (1) acquiring software, hardware, and computer related equipment, (ii) pay professional services related to the Project, and (iii) pay costs of issuance associated with the sale of the Notes. Principal maturities will occur annually beginning February 15, 2005, with installments ranging from \$1,525 to \$1,900. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.25% to 3.25%. The final principal and interest payment is due on February 15, 2011. This bond issue is subject to rebateable arbitrage and is reviewed annually. 90% of any rebateable liability will be paid on the five-year anniversary dates.

\$43,175 Unlimited Tax Road and Refunding Bonds, Series 2005 were issued for the purpose of (i) constructing roads and highways through out the County and (ii) refund a portion of the County's outstanding debt for debt savings and (iii) to pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February, 2006 with installments ranging from \$200 to \$3,850. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 3.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 2025. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

\$53,865 Limited Tax Permanent Improvement and Refunding Bonds, Series 2005 were issued for park purposes and County facilities, to (i) acquire and improve land for park and open space purposes; (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities; (iii) refund a portion of the County's outstanding debt for debt savings; and (iv) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning on February 15<sup>th</sup>, 2006 with installments ranging from \$435 to \$4,000. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 3.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 2025. This Bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

#### ***General Obligation Bonds Advanced Refunding***

On March 1, 2005, the County issued \$26,615 in Unlimited Tax Road Refunding Bonds and \$18,350 in Limited Tax Refunding Bonds. Net proceeds of the sale (\$28,409 from the Unlimited and \$19,9576 from the Limited) have been placed in respective irrevocable escrow accounts along with transfers from prior issue debt services (\$402 to Unlimited and \$225 to the Limited). The total sources have been invested in separate trust in a manner that will provide amounts sufficient for the future payment of principal and interest on each issue, respectively. As a result, the refunded bonds are considered to be defeased and the liability in the amount of each refunded issue (\$26,615 in Unlimited and \$18,350 in Limited) has been removed from the governmental activities column of the statements of net assets.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (e) *Long-term Debt* (Continued)

The County's advanced refunding resulted in a reduction of its total debt service by \$1,550 in Unlimited and \$1,084 in Limited Tax debt service liability. The net present value benefit or economic gain was \$1,261 and \$894, respectively.

#### *Prior Year Defeasance of Debt*

In prior years the County defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. As of September 30, 2005, \$58,080 of bonds is considered defeased.

#### *Arbitrage Rebate Liabilities*

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County's cumulative rebate amount, which is recorded as a liability in governmental activities on the government-wide financial statements for bonds issued since 1985 and subject to arbitrage, is negative at September 30, 2005.

#### *Changes in Noncurrent Liabilities*

Noncurrent liabilities for the year ended September 30, 2005, were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within one year</u>
Governmental activities:					
General obligation	\$ 248,690	\$ 97,040	\$ 62,495	\$ 283,235	\$ 14,670
Compensated absences	4,472	3,444	3,365	4,551	3,500
Claims and judgments	4,098	14,308	15,080	3,326	2,975
Unamortized bond premiums	<u>4,196</u>	<u>6,545</u>	<u>384</u>	<u>10,357</u>	<u>547</u>
Total governmental activity	<u>\$ 261,456</u>	<u>\$ 121,337</u>	<u>\$ 81,324</u>	<u>\$ 301,469</u>	<u>\$ 21,692</u>

Compensated absences are liquidated in the funds that have employees (i.e., General Fund, General Road and Bridge Fund, Health Care Foundation Fund, etc.). Arbitrage liabilities are liquidated with Debt Service Funds.

(continued)



### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (e) *Long-term Debt* (Continued)

##### *Contractual Maturities*

The annual debt service for general obligation bonds is as follows:

Years ending September 30:	Governmental Activities	
	Principal	Interest
2006	\$ 14,670	\$ 15,472
2007	15,360	12,215
2008	17,445	11,526
2009	17,910	10,767
2,010	16,455	10,030
2011 - 2015	82,050	38,962
2016 - 2020	80,065	18,944
2021 - 2025	<u>39,280</u>	<u>4,048</u>
	<u>\$ 283,235</u>	<u>\$ 121,964</u>

The Debt Service Funds have \$8,331 available to service the general long-term bond retirement. There are a number of limitations and restrictions contained in the various bond indentures. The County is in compliance with all significant limitations and restrictions.

##### *Conduit Debt*

The Housing Finance Corporation issues single-family revenue bonds to provide financial assistance to qualified homeowners. As of September 30, 2005, there were 4 series of single-family and 6 series in multi-family revenue bonds outstanding, with an aggregate principal amount payable of \$54,813. This debt is not the obligation of the County. The HFC's liability to pay off debt is limited to revenues received on the loans made from the funds and the balance on the original funding held in trust.

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (f) *Inter-fund Receivables, Payable Balances and Transfers*

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at fiscal year-end are referred to as "Due to/from other funds." The composition of inter-fund balances as of September 30, 2005, is as follows:

	<u>Due from</u>	<u>Due to</u>
Due to/from other funds:		
General Fund	\$ 1,143	\$ -
General Road and Bridge Special Revenue Fund	-	-
Health Care Foundation Special Revenue Fund	-	-
Unlimited Tax Road Bond 1999		
Capital Projects Fund	-	-
Limited Tax Permanent Improvement		
Series 2002	-	-
Unlimited Tax Road Bonds 2004	-	-
Limited Tax Permanent Improvement		
and Refunding Bonds 2004	-	-
Tax Notes 2004	-	-
Nonmajor Funds	443	1,386
Internal Service Fund	-	200
	<u>-</u>	<u>200</u>
Total	<u>\$ 1,586</u>	<u>\$ 1,586</u>

Activity between the General Fund and other funds represent additional funding for special activities, local matching of grants, or joint participation with the state to provide services. The \$1,143 in transfers from the General Fund into the Grant fund and Internal Service funds represents advances that will be repaid from external sources. Of the balance of \$443, \$277 represent the closing of refunded debt service funds into the offset refunding issues debt service and \$166 represents the advance funding of a new non-major internal service fund (Animal Shelter) from a non-major capital construction fund (Permanent Improvement).

All transfers are reported under Other Financial Sources (uses). The accumulated total of inter-fund transfers for the fiscal year ending September 30, 2005, are as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Transfers:		
General Fund	\$ -	\$ 6,480
Health Care Foundation	700	-
Nonmajor Funds	<u>7,013</u>	<u>1,233</u>
Total	<u>\$ 7,713</u>	<u>\$ 7,713</u>

(continued)

### III. DETAILED NOTES ON ALL FUNDS (Continued)

#### (g) Leases

As lessor, HCF has a number of noncancelable operating leases with minimum future rentals in aggregate of \$5,003. The buildings are carried at a cost of \$3,752 with accumulated depreciation of \$1,904. Future minimum rental payments applicable to the operating leases are as follows:

	<u>Rental Payments</u>
Fiscal year:	
2006	\$ 1,145
2007	1,060
2008	1,035
2009	954
2010	<u>809</u>
Total	\$ <u>5,003</u>

Collin County leases office space under operating leases that expire over periods of up to six years. Most of the leases are noncancelable and renewal options are available. Total costs of these leases were approximately \$1,345 for the year ended September 30, 2005. At September 30, 2005, future minimum rental payments applicable to the operating leases are as follows:

	<u>Future Rental Payments</u>
Fiscal year:	
2006	\$ 1,452
2007	1,111
2008	1,111
2009	952
2010	<u>952</u>
Total	\$ <u>5,578</u>

#### **IV. OTHER INFORMATION**

##### ***(a) Risk Management***

The County has elected to provide a limited risk self-funded group health insurance program to eligible employees and dependents; and is partially self-insured against the risks arising from tort claims, workers' compensation benefits due employees who are injured while on duty, losses of funds by theft or mysterious disappearances in all fee offices of the County and any and all other claims asserted by employees and/or third parties against the County arising out of the normal conduct of County business. The County has also chosen to be a reimbursing employer under the unemployment compensation program administered by the Texas Employment Commission.

The Health Insurance Claims Fund was established to account for the County's group health and dental insurance. A third-party administrator, United Healthcare, administers the County plan. During the year ended September 30, 2005, the County originally paid five hundred thirty dollars per month for medical and twenty dollars per month for dental benefits per budgeted position to the plan. Employees, at their option, authorized payroll deductions to pay premiums for dependents. In accordance with state law, the County was protected against catastrophic individual loss by stop-loss coverage carried through United Healthcare. Individual stop-loss deductible is \$100 per person.

Collin County has experienced an unusually larger growth in health insurance cost than was anticipated in fiscal year 2005. For this reason, an additional employee funding of \$4,200 was required to help keep the fund solvent. Additional funding has been provided in the fiscal 2006 budget to help off set this drop in fund balance and provide stability going forward. Management will monitor the claims in fiscal year 2006.

The County's Workers' Compensation Fund self-insurance program provides medical and indemnity payments as required by law for on-the-job related injuries up to a stop loss of \$275. The third-party administrator for the program, Cambridge Integrated Services, monitors the filing of claims, verifies the legitimacy of those claims, and processes payments to the injured employees. The County is protected against catastrophic individual or aggregate loss by stop-loss coverage carried through State National Insurance Company.

Losses as a result of theft, mysterious disappearance, and damage or destruction of assets are accounted for in the Liability Claims Internal Service Fund. The County carries insurance through various commercial insurance companies to limit losses to reasonable deductible levels. The County did not experience any identified material violations of financial-related legal or contractual provisions.

Premiums are paid into each individual internal service fund by all other funds. Contracted insurance providers receive disbursements from each fund based on monthly enrollment and premium calculations or actual cost plus an administrative fee. All of each fund's resources are available to pay the particular type of claims, claim reserves and administrative costs of that specific program. Liabilities of each fund are reported when it is probable that a loss or claim has occurred and the amount of the loss or claim is known or can be reasonably estimated.

**(continued)**

#### IV. OTHER INFORMATION (Continued)

##### (a) *Risk Management* (Continued)

Liabilities include an amount for claims or judgments that have been incurred but not reported. The estimate of the claims and judgments liability also includes amounts to guard against catastrophic loss. No settlements in the past three years have exceeded insurance coverage. Changes in the medical, workers' compensation and claims liability amounts in fiscal years 2004 and 2005 follow:

	<b>Current Year Claims and Judgments</b>			
	<b><u>Beginning Liability</u></b>	<b><u>Changes in Estimates</u></b>	<b><u>Claims Payments</u></b>	<b><u>Ending Liability</u></b>
2005 Medical	\$ 2,978	\$ 13,307	\$ 14,092	\$ 2,193
2004 Medical	1,694	16,281	14,997	2,978
2005 Workers' Compensation	662	343	329	676
2004 Workers' Compensation	823	121	282	662
2005 Claims Liability	458	658	659	457
2004 Claims Liability	474	682	698	458

##### (b) *Commitments and Contingencies*

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. A contingent liability was not established because potential reimbursements are considered immaterial.

The County is named as a defendant in various lawsuits related to alleged violations of constitutional and employment rights. In all of these cases, the County is denying the allegations and is vigorously defending against them. County officials estimate that the potential claims against the County will not materially adversely affect the financial position of the County.

##### (c) *Post-retirement Health Benefits*

The County provides post-retirement health benefits to its employees. All retirees are given the opportunity to purchase health benefits through the County at cost.

##### (d) *Longevity Pay*

Longevity pay for the County's employees is calculated and paid annually if approved by the Commissioners' Court. The formula for its calculation has been adopted as policy by the Court. The liability of \$2,845 for the 2005 budget year has been recorded in the Government Fund Statements as a current expenditure since the liability was paid within 60 days out of resources that existed on September 30, 2005.

(continued)

#### **IV. OTHER INFORMATION (Continued)**

##### ***(e) Retirement Commitments***

###### **(1) Plan Description**

The County provides retirement, disability and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (the TCDRS). The Board of Trustees is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 559 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 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 state statutes governing the TCDRS (TCDRS Act). Members employed by Collin County can retire at age 60 and above with eight or more years of service, with 30 years of service, regardless of age, or when the sum of their age and years of service equal 75 or more. Members are vested after eight years of employment but must leave their accumulated contributions in the plan to receive any employer-financed benefit.

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 contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

###### **(2) Funding Policy**

The County has elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed using the actuarially determined rate of 12% for the months of the accounting year in 2004 and 2005. The contribution rate payable by the employee members for the calendar years of 2004 and 2005 is 7% as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

**(continued)**

#### IV. OTHER INFORMATION (Continued)

##### (e) Retirement Commitments (Continued)

##### (3) Annual Pension Cost

For the employer's accounting year ended September 30, 2005, the annual pension cost for the TCDRS plan for its employees was \$12,819 and the actual contributions were \$12,819. The actual contributions was actuarially determined as a percentage of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actual actuarial valuations as of December 31, of 2002, 2003 and 2004, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 2002 and ending with 2004. The December 31, 2004 actuarial valuation is the most recent valuation.

##### Actuarial Valuation Information

Actuarial valuation date	12/31/2002	12/31/2003	12/31/2004
Actuarial cost method	Entry age	Entry age	Entry age
Amortization cost method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period	14.9	13.1	12.0
Asset valuation method	Long-term appreciation with adjustments	Long-term appreciation with adjustments	Long-term appreciation with adjustments
Actuarial assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.5%	5.5%	5.5%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

##### Annual Pension Cost

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2003	\$ 11,014	100%	—
September 30, 2004	13,004	100%	—
September 30, 2005	12,819	100%	—

**COLLIN COUNTY, TEXAS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**  
(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Taxes:				
Property	\$ 96,507	\$ 96,507	\$ 98,501	\$ 1,994
Federal and state funds	2,394	4,105	4,555	450
Charges for services	11,383	11,423	11,817	394
Fines and forfeitures	1,703	1,703	2,480	777
Interest	2,381	2,381	2,880	499
Miscellaneous	677	677	943	266
Total revenues	<u>115,045</u>	<u>116,796</u>	<u>121,176</u>	<u>4,380</u>
Expenditures:				
General administration	34,439	33,460	23,023	10,437
Judicial	13,484	14,320	11,697	2,623
Financial administration	8,279	8,731	7,963	768
Legal	8,353	8,761	8,572	189
Public facilities	8,853	9,128	8,453	675
Equipment services	2,737	2,795	2,369	426
Public safety	33,980	36,444	35,753	691
Health and welfare	8,686	9,537	9,352	185
Culture and recreation	444	588	437	151
Conservation	436	470	399	71
Total expenditures	<u>119,691</u>	<u>124,234</u>	<u>108,018</u>	<u>16,216</u>
Excess of revenues over expenditures	( 4,646)	( 7,438)	13,158	20,596
Other financing sources (uses):				
Transfers out	( 7,000)	( 7,182)	( 6,480)	702
Sale of assets	<u>40</u>	<u>139</u>	<u>207</u>	<u>68</u>
Total other financing sources (uses)	( 6,960)	( 7,043)	( 6,273)	770
Net change in fund balance	( 11,606)	( 14,481)	6,885	21,366
Fund balance – beginning	<u>83,933</u>	<u>83,933</u>	<u>83,933</u>	<u>-</u>
Fund balance – ending	<u>\$ 72,327</u>	<u>\$ 69,452</u>	<u>\$ 90,818</u>	<u>\$ 21,366</u>



# COLLIN COUNTY, TEXAS

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

#### GENERAL ROAD AND BRIDGE SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and permits:				
Sales tax/road mileage fees	\$ 4,550	\$ 4,550	\$ 4,697	\$ 147
Title fees	573	573	666	93
Road and bridge fees	5,036	5,036	5,036	-
Culvert permit	5	5	4	(1)
Total fees and permits	<u>10,164</u>	<u>10,164</u>	<u>10,403</u>	<u>239</u>
Fines and forfeitures:				
County courts	825	825	1,160	335
District courts	231	231	385	154
Total fines and forfeitures	<u>1,056</u>	<u>1,056</u>	<u>1,545</u>	<u>489</u>
Interest	<u>159</u>	<u>159</u>	<u>263</u>	<u>104</u>
Miscellaneous:				
Sale of road and bridge materials	150	150	395	245
Auction proceeds	50	50	-	(50)
Other and grants	<u>58</u>	<u>58</u>	<u>20</u>	<u>(38)</u>
Total miscellaneous	<u>258</u>	<u>258</u>	<u>415</u>	<u>157</u>
Total revenues	<u>11,637</u>	<u>11,637</u>	<u>12,626</u>	<u>989</u>
Expenditures:				
Public transportation:				
Road and bridge maintenance:				
Salaries and benefits	4,874	5,151	4,941	210
Maintenance and operating	8,596	9,809	6,605	3,204
Training and travel	20	20	14	6
Capital expenditures	<u>1,627</u>	<u>1,623</u>	<u>293</u>	<u>1,330</u>
Total road and bridge maintenance	<u>15,117</u>	<u>16,603</u>	<u>11,853</u>	<u>4,750</u>
Engineering:				
Salaries and benefits	308	318	314	4
Maintenance and operating	92	91	6	85
Training and travel	<u>11</u>	<u>13</u>	<u>4</u>	<u>9</u>
Total engineering	<u>411</u>	<u>422</u>	<u>324</u>	<u>98</u>

(continued)

# COLLIN COUNTY, TEXAS

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

#### GENERAL ROAD AND BRIDGE SPECIAL REVENUE FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Expenditures: (Continued)				
Services and operations:				
Salaries and benefits	\$ 390	\$ 405	\$ 391	\$ 14
Maintenance and operating	11	11	7	4
Training and travel	20	20	14	6
Total services and operations	<u>421</u>	<u>436</u>	<u>412</u>	<u>24</u>
Soil conservation:				
Maintenance and operating	180	201	28	173
Total soil conservation	<u>180</u>	<u>201</u>	<u>28</u>	<u>173</u>
Special projects:				
Salaries and benefits	228	234	225	9
Maintenance and operating	6	6	4	2
Training and travel	3	6	6	-
Total special projects	<u>237</u>	<u>246</u>	<u>235</u>	<u>11</u>
Nondepartmental:				
Maintenance and operating	325	325	24	301
Total nondepartmental	<u>325</u>	<u>325</u>	<u>24</u>	<u>301</u>
Capital replacement:				
Maintenance and operating	9	9	-	9
Capital expenditures	70	70	-	70
Total capital replacement	<u>79</u>	<u>79</u>	<u>-</u>	<u>79</u>
Total expenditures	<u>16,770</u>	<u>18,312</u>	<u>12,876</u>	<u>5,436</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 5,133)</u>	<u>( 6,675)</u>	<u>( 250)</u>	<u>6,425</u>
Other financing sources:				
Sale of assets	-	21	21	-
Total other financing sources	<u>-</u>	<u>21</u>	<u>21</u>	<u>-</u>
Net change in fund balance	<u>( 5,133)</u>	<u>( 6,654)</u>	<u>( 229)</u>	<u>6,425</u>
Fund balance – beginning	<u>10,402</u>	<u>10,402</u>	<u>10,402</u>	<u>-</u>
Fund balance – ending	<u>\$ 5,269</u>	<u>\$ 3,748</u>	<u>\$ 10,173</u>	<u>\$ 6,425</u>

# COLLIN COUNTY, TEXAS

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

#### HEALTH CARE FOUNDATION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ 1,008	\$ 1,076	\$ 1,314	\$ 238
Fees and permits	547	547	404	( 143)
Rental revenues	1,112	1,174	1,121	( 53)
Interest	467	467	490	23
Miscellaneous	51	209	336	127
Total revenues	3,185	3,473	3,665	192
Expenditures:				
Health and welfare:				
Salaries and benefits	2,008	2,169	1,950	219
Maintenance and operating	2,735	2,931	1,751	1,180
Training and travel	32	34	25	9
Capital expenditures	53	19	10	9
Total health and welfare	4,828	5,153	3,736	1,417
Public facilities:				
Maintenance and operating	541	531	369	162
Total public facilities –	541	531	369	162
Total expenditures	5,369	5,684	4,105	1,579
Excess (deficiency) of revenues over (under) expenditures	( 2,184)	( 2,211)	( 440)	1,771
Other financing sources				
Operating transfers in	700	700	700	-
Total other financing sources	700	700	700	-
Net change in fund balance	( 1,484)	( 1,511)	260	1,771
Fund balance – beginning	17,380	17,380	17,380	-
Fund balance – ending	\$ 15,896	\$ 15,869	\$ 17,640	\$ 1,771

## **COLLIN COUNTY, TEXAS**

### **NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

**SEPTEMBER 30, 2005**

#### **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

##### **Budgetary Information**

Annual budgets are adopted for all governmental funds except Farm Museum Memorial, District Attorney Service Fee, Youth Park Foundation, and Economic Development Special Revenue Funds. No appropriations were approved out of these funds. Juvenile Probation Funds budget is not adopted as part of the County's budget, but is ministerially adopted after the Juvenile Probation Board formally approves it. All annual appropriations lapse at fiscal year end.

On or before the last day of May of each year, all departments of the County submit requests for appropriations to the Budget Officer. The initial budget request and the Budget Officer's recommendations are provided to the Court beginning early July. Commissioner's Court holds budget hearings to allow departments to justify requests not included in the Budget Officer's proposed budget. They hold public hearings and publish notices starting in August on the timetable required by state statute. By September 1 or as soon as possible the budget and tax rate are adopted with tax notices mailed on or after October 1.

The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, maintenance and operating, training and travel, and capital assets are the legal levels used. Up until August 1, 2005 any movement of funds between the primary categories may be requested, but must be formally approved by Commissioners' Court if they exceed \$1,000. Requests within the categories of training and travel or capital appropriations must be brought back to Commissioner's Court for approval with the following two exceptions:

The first exception is that the County uses three group levels to manage capital expenditures. As a rule, all individual assets under \$200 are expensed in maintenance and operating. Individual items costing from \$200 to \$4,999 are purchased as capital assets, brought over to the capital asset system for insurance purposes, but are fully depreciated in the same year. All capital purchases \$5,000 or over are identified and brought over to the fixed asset system for depreciation under GASB 34. Individual assets can be moved between these levels without formal approval for proper accounting treatment. If additional funding is required however, the request must be approved by Commissioners' Court. The second exception involves day travel. Under IRS regulations, any travel of less than 24 hours that does not require an overnight stay is a taxable benefit. To insure compliance, these expenses are paid through payroll and the appropriation must be moved from "training and travel" to "salary and benefits" where the expense is recorded.

The Court had previously authorized the Budget Officer, in coordination with the County Auditor, to make these reallocations. Except for the previous allowed reallocations, all re-appropriation requests over \$1,000 between the primary categories within a department, and all reallocation requests between departments within a fund, must have been submitted to Court for approval. Effective September 1, 2005, the Court amended this policy to allow the Budget Officer / Finance Director to amend the budget as needed for appropriation line items with an For Your Information Notification to the Court for all amendments over \$5,000. This change will require the County Auditor to spend additional audit time and possibly the reallocation of expenditures to comply with GAAP for proper asset classification and reporting purposes.

**(continued)**

## COLLIN COUNTY, TEXAS

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

(Continued)

SEPTEMBER 30, 2005

#### STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

Encumbrance accounting is utilized by governmental entities. Encumbrances (i.e. purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

#### Employees Retirement System Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	(Unfunded) Assets in Excess of AAL (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31, 2002	\$ 91,045	\$ 115,204	\$( 24,159)	79.03%	\$ 55,008	43.91%
December 31, 2003	107,399	128,693	( 21,294)	83.45%	59,376	35.86%
December 31, 2004	121,621	145,908	( 24,287)	83.35%	63,013	38.54%

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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
General administration:				
County Judge:				
Salaries and benefits	\$ 165	\$ 231	\$ 209	\$ 22
Maintenance and operating	3	3	3	-
Training and travel	29	30	20	10
Total County Judge	197	264	232	32
Commissioners' Court:				
Salaries and benefits	719	559	559	-
Maintenance and operating	15	14	6	8
Training and travel	93	92	52	40
Total Commissioners' Court	827	665	617	48
County Clerk:				
Salaries and benefits	1,956	2,075	1,797	278
Maintenance and operating	28	504	22	482
Training and travel	21	20	17	3
Total County Clerk	2,005	2,599	1,836	763
Support Services:				
Salaries and benefits	119	131	127	4
Maintenance and operating	977	977	775	202
Training and travel	3	3	-	3
Capital expenditures	50	83	2	81
Total Support Services	1,149	1,194	904	290
Human Resources:				
Salaries and benefits	871	918	918	-
Maintenance and operating	99	94	62	32
Training and travel	60	60	39	21
Capital expenditures	-	49	40	9
Total Human Resources	1,030	1,121	1,059	62

(continued)



# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General administration: (Continued)				
Veterans' Service Officer:				
Salaries and benefits	\$ 177	\$ 186	\$ 172	\$ 14
Maintenance and operating	2	3	2	1
Training and travel	3	3	1	2
Total Veterans' Service Officer	182	192	175	17
ERP:				
Salaries and benefits	463	488	428	60
Maintenance and operating	7	7	2	5
Training and travel	14	14	6	8
Total ERP	484	509	436	73
Nondepartmental:				
Salaries and benefits	1,283	1,377	124	1,253
Maintenance and operating	15,979	7,858	4,190	3,668
Training and travel	71	64	28	36
Capital expenditures	-	5,950	4,686	1,264
Total Nondepartmental	17,333	15,249	9,028	6,221
Nondepartmental Capital Replacement:				
Maintenance and operating	233	194	68	126
Capital expenditures	10	50	48	2
Total Nondepartmental Capital Replacement	243	244	116	128
Administrative Services:				
Salaries and benefits	487	627	627	-
Maintenance and operating	17	20	11	9
Training and travel	23	23	15	8
Total Administrative Services	527	670	653	17

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
General administration: (Continued)				
Risk Management:				
Salaries and benefits	\$ 91	\$ 94	\$ 71	\$ 23
Maintenance and operating	1,482	1,482	1,106	376
Training and travel	7	7	3	4
Total Risk Management	<u>1,580</u>	<u>1,583</u>	<u>1,180</u>	<u>403</u>
Data Processing:				
Salaries and benefits	2,258	2,400	2,149	251
Maintenance and operating	596	558	401	157
Training and travel	99	99	88	11
Capital expenditures	<u>528</u>	<u>580</u>	<u>350</u>	<u>230</u>
Total Data Processing	<u>3,481</u>	<u>3,637</u>	<u>2,988</u>	<u>649</u>
Elections:				
Salaries and benefits	1,007	1,055	999	56
Maintenance and operating	545	549	242	307
Training and travel	7	7	6	1
Total Elections	<u>1,559</u>	<u>1,611</u>	<u>1,247</u>	<u>364</u>
Records:				
Salaries and benefits	373	397	396	1
Maintenance and operating	98	98	42	56
Training and travel	<u>8</u>	<u>8</u>	<u>5</u>	<u>3</u>
Total Records	<u>479</u>	<u>503</u>	<u>443</u>	<u>60</u>
Telecommunications:				
Salaries and benefits	344	411	386	25
Maintenance and operating	1,913	1,902	1,460	442
Training and travel	20	20	17	3
Capital expenditures	<u>1,026</u>	<u>1,026</u>	<u>243</u>	<u>783</u>
Total Telecommunications	<u>3,303</u>	<u>3,359</u>	<u>2,106</u>	<u>1,253</u>

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
General administration: (Continued)				
Housing Finance Corporation -				
Maintenance and operating	\$ 60	\$ 60	\$ 3	\$ 57
Total Housing Finance Corporation	60	60	3	57
Total general administration	34,439	33,460	23,023	10,437
Judicial:				
County Court - Mental:				
Salaries and benefits	170	179	176	3
Maintenance and operating	750	750	157	593
Training and travel	2	2	2	-
Total County Court - Mental	922	931	335	596
County Court Probate:				
Salaries and benefits	353	368	368	-
Maintenance and operating	4	4	1	3
Training and travel	9	9	9	-
Total County Court Probate	366	381	378	3
County Courts-at-Law:				
County Courts-at-Law Combined:				
Maintenance and operating	330	330	103	227
Total County Courts-at-Law Combined	330	330	103	227
County Court-at-Law I:				
Salaries and benefits	388	404	404	-
Maintenance and operating	6	6	5	1
Training and travel	7	10	8	2
Total County Court-at-Law I	401	420	417	3
County Court-at-Law II:				
Salaries and benefits	412	427	427	-
Maintenance and operating	3	3	2	1
Training and travel	5	5	2	3
Total County Court-at-Law II	420	435	431	4

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Judicial: (Continued)				
County Courts-at-Law: (Continued)				
County Court-at-Law III:				
Salaries and benefits	\$ 391	\$ 409	\$ 409	\$ -
Maintenance and operating	8	8	5	3
Training and travel	7	7	3	4
Total County Court-at-Law III	<u>406</u>	<u>424</u>	<u>417</u>	<u>7</u>
County Court-at-Law IV:				
Salaries and benefits	391	405	405	-
Maintenance and operating	6	4	4	-
Training and travel	10	11	11	-
Total County Court-at-Law IV	<u>407</u>	<u>420</u>	<u>420</u>	<u>-</u>
County Court-at-Law V:				
Salaries and benefits	371	385	385	-
Maintenance and operating	7	5	3	2
Training and travel	6	8	7	1
Total County Court-at-Law V	<u>384</u>	<u>398</u>	<u>395</u>	<u>3</u>
County Court-at-Law VI:				
Salaries and benefits	357	370	45	325
Maintenance and operating	43	43	21	22
Training and travel	6	6	-	6
Total County Court-at-Law V	<u>406</u>	<u>419</u>	<u>66</u>	<u>353</u>
Total County Courts-at-Law	<u>2,754</u>	<u>2,846</u>	<u>2,249</u>	<u>597</u>
County Court-at-Law Clerks:				
Salaries and benefits	1,221	1,375	1,247	128
Maintenance and operating	15	21	8	13
Training and travel	14	15	11	4
Total County Court-at-Law Clerks	<u>1,250</u>	<u>1,411</u>	<u>1,266</u>	<u>145</u>

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Judicial: (Continued)				
District Courts:				
District Courts Combined:				
Salaries and benefits	\$ 186	\$ 195	\$ 180	\$ 15
Maintenance and operating	902	902	77	825
Training and travel	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Total District Courts Combined	<u>1,089</u>	<u>1,098</u>	<u>258</u>	<u>840</u>
199th District Court:				
Salaries and benefits	275	294	294	-
Maintenance and operating	7	7	4	3
Training and travel	<u>8</u>	<u>8</u>	<u>4</u>	<u>4</u>
Total 199th District Court	<u>290</u>	<u>309</u>	<u>302</u>	<u>7</u>
219th District Court:				
Salaries and benefits	265	279	279	-
Maintenance and operating	6	6	4	2
Training and travel	<u>8</u>	<u>8</u>	<u>8</u>	<u>-</u>
Total 219th District Court	<u>279</u>	<u>293</u>	<u>291</u>	<u>2</u>
296th District Court:				
Salaries and benefits	275	293	293	-
Maintenance and operating	5	5	2	3
Training and travel	<u>7</u>	<u>7</u>	<u>3</u>	<u>4</u>
Total 296th District Court	<u>287</u>	<u>305</u>	<u>298</u>	<u>7</u>
366th District Court:				
Salaries and benefits	291	310	310	-
Maintenance and operating	10	10	7	3
Training and travel	<u>8</u>	<u>8</u>	<u>6</u>	<u>2</u>
Total 366th District Court	<u>309</u>	<u>328</u>	<u>323</u>	<u>5</u>

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Judicial: (Continued)				
District Courts: (Continued)				
380th District Court:				
Salaries and benefits	\$ 272	\$ 290	\$ 290	\$ -
Maintenance and operating	6	7	5	2
Training and travel	7	7	5	2
Total 380th District Court	<u>285</u>	<u>304</u>	<u>300</u>	<u>4</u>
401st District Court:				
Salaries and benefits	273	291	291	-
Maintenance and operating	7	7	2	5
Training and travel	8	8	4	4
Total 401st District Court	<u>288</u>	<u>306</u>	<u>297</u>	<u>9</u>
416th District Court:				
Salaries and benefits	282	303	303	-
Maintenance and operating	6	4	3	1
Training and travel	8	10	8	2
Total 416th District Court	<u>296</u>	<u>317</u>	<u>314</u>	<u>3</u>
417th District Court:				
Salaries and benefits	250	262	200	62
Maintenance and operating	10	50	40	10
Training and travel	5	7	7	-
Total 417th District Court	<u>265</u>	<u>319</u>	<u>247</u>	<u>72</u>
Total District Courts	<u>3,388</u>	<u>3,579</u>	<u>2,630</u>	<u>949</u>
District Clerk:				
Salaries and benefits	2,714	2,903	2,897	6
Maintenance and operating	85	111	82	29
Training and travel	18	18	15	3
Capital expenditures	-	53	10	43
Total District Clerk	<u>2,817</u>	<u>3,085</u>	<u>3,004</u>	<u>81</u>

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Judicial: (Continued)				
Justices of the Peace:				
Justice of the Peace Combined:				
Maintenance and operating	\$ 233	\$ 233	\$ 20	\$ 213
Total Justice of the Peace Combined	233	233	20	213
Justice of the Peace, Precinct 1:				
Salaries and benefits	420	445	425	20
Maintenance and operating	9	9	8	1
Training and travel	11	11	9	2
Total Justice of the Peace, Precinct 1	440	465	442	23
Justice of the Peace, Precinct 2:				
Salaries and benefits	251	264	264	-
Maintenance and operating	7	7	7	-
Training and travel	10	10	8	2
Total Justice of the Peace, Precinct 2	268	281	279	2
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	250	262	256	6
Maintenance and operating	3	3	3	-
Training and travel	4	4	4	-
Total Justice of the Peace, Precinct 3-1	257	269	263	6
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	323	343	343	-
Maintenance and operating	6	6	4	2
Training and travel	5	5	4	1
Total Justice of the Peace, Precinct 3-2	334	354	351	3

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial: (Continued)				
Justices of the Peace: (Continued)				
Justice of the Peace, Precinct 4:				
Salaries and benefits	\$ 427	\$ 457	\$ 457	\$ -
Maintenance and operating	21	21	19	2
Training and travel	7	7	4	3
Total Justice of the Peace, Precinct 4	455	485	480	5
Total Justices of the Peace	1,987	2,087	1,835	252
Total judicial	13,484	14,320	11,697	2,623
Financial administration:				
County Auditor:				
Salaries and benefits	1,875	1,960	1,946	14
Maintenance and operating	63	65	38	27
Training and travel	55	55	34	21
Total County Auditor	1,993	2,080	2,018	62
Budget Director:				
Salaries and benefits	408	423	379	44
Maintenance and operating	5	5	3	2
Training and travel	21	21	18	3
Total Budget Director	434	449	400	49
Tax Assessor-Collector:				
Salaries and benefits	3,837	4,126	3,653	473
Maintenance and operating	204	210	122	88
Training and travel	19	19	14	5
Total Tax Assessor-Collector	4,060	4,355	3,789	566
Treasury:				
Salaries and benefits	123	129	129	-
Maintenance and operating	5	5	4	1
Training and travel	3	3	-	3
Total Treasury	131	137	133	4

(continued)



# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Financial administration: (Continued)				
Tax Appraiser:				
Maintenance and operating	\$ 645	\$ 645	\$ 596	\$ 49
Total Tax Appraiser	645	645	596	49
Purchasing Department:				
Salaries and benefits	978	1,027	999	28
Maintenance and operating	21	21	13	8
Training and travel	17	17	15	2
Total Purchasing Department	1,016	1,065	1,027	38
Total financial administration	8,279	8,731	7,963	768
Legal:				
District Attorney:				
Salaries and benefits	8,039	8,444	8,272	172
Maintenance and operating	245	247	241	6
Training and travel	62	63	59	4
Total District Attorney	8,346	8,754	8,572	182
Court-appointed Prosecutor:				
Maintenance and operating	7	7	-	7
Total Court-appointed Prosecutor	7	7	-	7
Total legal	8,353	8,761	8,572	189
Public facilities:				
Park Hill Prairie:				
Maintenance and operating	3	3	3	-
Justice Center:				
Maintenance and operating	1,745	1,745	1,680	65

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Public facilities: (Continued)				
Medical Examiner Facility:				
Maintenance and operating	\$ 56	\$ 56	\$ 45	\$ 11
Old Post Office:				
Maintenance and operating	4	4	3	1
Courthouse Annex:				
Maintenance and operating	57	57	46	11
Juvenile Detention Center:				
Maintenance and operating	72	72	43	29
County Courthouse:				
Salaries and benefits	3	3	2	1
Maintenance and operating	694	694	590	104
Total County Courthouse	697	697	592	105
University Drive Courts Facility:				
Maintenance and operating	699	699	645	54
Courthouse Annex A:				
Maintenance and operating	465	465	454	11
Outlying Justice of the Peace Offices:				
Maintenance and operating	63	63	39	24
Park Plaza Sub-courthouse:				
Maintenance and operating	109	109	86	23
Minimum Security Facility:				
Maintenance and operating	114	114	69	45
Service Center Facility:				
Maintenance and operating	162	166	166	-
Radio Tower				
Capital expenditures	-	50	50	-

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public facilities: (Continued)				
Facilities Management:				
Salaries and benefits	\$ 322	\$ 337	\$ 273	\$ 64
Maintenance and operating	1,376	1,445	1,380	65
Training and travel	8	8	1	7
Total Facilities Management	1,706	1,790	1,654	136
Building Superintendent:				
Salaries and benefits	2,557	2,694	2,670	24
Maintenance and operating	232	237	130	107
Training and travel	28	28	17	11
Capital expenditures	47	42	32	10
Total Building Superintendent	2,864	3,001	2,849	152
Election Office/Warehouse:				
Maintenance and operating	37	37	29	8
Total public facilities	8,853	9,128	8,453	675
Equipment services:				
Service Center:				
Salaries and benefits	921	969	969	-
Maintenance and operating	1,186	1,201	931	270
Training and travel	18	18	12	6
Capital expenditures	612	607	457	150
Total equipment services	2,737	2,795	2,369	426
Public safety:				
Ambulance:				
Maintenance and operating	751	751	711	40
Fire Marshal:				
Salaries and benefits	202	214	214	-
Maintenance and operating	415	465	458	7
Training and travel	8	5	3	2
Total Fire Marshal	625	684	675	9

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public safety: (Continued)				
Fire Prevention and Safety Grant:				
Maintenance and operating	\$ -	\$ 3	\$ 2	\$ 1
Training and travel	-	29	18	11
Total Fire Prevention and Safety Grant	-	32	20	12
Breathalyzer Program:				
Maintenance and operating	25	25	19	6
Capital expenditures	7	7	6	1
Total Breathalyzer Program	32	32	25	7
Constables:				
Constable, Precinct 1:				
Salaries and benefits	707	749	749	-
Maintenance and operating	15	15	12	3
Training and travel	3	3	2	1
Total Constable, Precinct 1	725	767	763	4
Constable, Precinct 2:				
Salaries and benefits	224	236	236	-
Maintenance and operating	3	3	1	2
Training and travel	1	1	-	1
Total Constable, Precinct 2	228	240	237	3
Constable, Precinct 3:				
Salaries and benefits	1,055	1,106	1,106	-
Maintenance and operating	16	16	10	6
Training and travel	4	4	3	1
Total Constable, Precinct 3	1,075	1,126	1,119	7

(continued)

**COLLIN COUNTY, TEXAS**  
**ADDITIONAL SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)**

**GENERAL FUND**  
**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Public safety: (Continued)				
Constables: (Continued)				
Constable, Precinct 4:				
Salaries and benefits	\$ 589	\$ 616	\$ 616	\$ -
Maintenance and operating	13	13	8	5
Training and travel	<u>7</u>	<u>7</u>	<u>4</u>	<u>3</u>
Total Constable, Precinct 4	<u>609</u>	<u>636</u>	<u>628</u>	<u>8</u>
Total Constables	<u>2,637</u>	<u>2,769</u>	<u>2,747</u>	<u>22</u>
Sheriff:				
Salaries and benefits	8,728	9,376	9,374	2
Maintenance and operating	377	405	319	86
Training and travel	54	54	50	4
Capital expenditures	<u>27</u>	<u>27</u>	<u>8</u>	<u>19</u>
Total Sheriff	<u>9,186</u>	<u>9,862</u>	<u>9,751</u>	<u>111</u>
Jail Operations:				
Salaries and benefits	12,887	13,829	13,829	-
Maintenance and operating	1,355	1,362	1,247	115
Training and travel	<u>22</u>	<u>22</u>	<u>15</u>	<u>7</u>
Total Jail Operations	<u>14,264</u>	<u>15,213</u>	<u>15,091</u>	<u>122</u>
Minimum Security Operations:				
Salaries and benefits	2,181	2,333	2,333	-
Maintenance and operating	282	282	210	72
Training and travel	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total Minimum Security Operations	<u>2,464</u>	<u>2,616</u>	<u>2,543</u>	<u>73</u>
TXDOT Grant:				
Salaries and benefits	<u>-</u>	<u>23</u>	<u>14</u>	<u>9</u>

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Public safety: (Continued)				
Medical Examiner:				
Salaries and benefits	\$ 582	\$ 607	\$ 607	\$ -
Maintenance and operating	207	207	162	45
Training and travel	15	15	7	8
Total Medical Examiner	<u>804</u>	<u>829</u>	<u>776</u>	<u>53</u>
Civil Defense:				
Maintenance and operating	11	11	6	5
Training and travel	1	1	1	-
Total Civil Defense	<u>12</u>	<u>12</u>	<u>7</u>	<u>5</u>
Highway Patrol:				
Salaries and benefits	101	108	108	-
Maintenance and operating	1	1	1	-
Total Highway Patrol	<u>102</u>	<u>109</u>	<u>109</u>	<u>-</u>
Juvenile Board:				
Maintenance and operating	<u>250</u>	<u>339</u>	<u>339</u>	<u>-</u>
Community Supervision:				
Maintenance and operating	<u>9</u>	<u>9</u>	<u>2</u>	<u>7</u>
County Corrections Center:				
Salaries and benefits	157	174	174	-
Maintenance and operating	3	3	2	1
Total County Corrections Center	<u>160</u>	<u>177</u>	<u>176</u>	<u>1</u>
Child Abuse Task Force:				
Salaries and benefits	80	85	85	-
Maintenance and operating	4	4	1	3
Training and travel	-	-	-	-
Total Child Abuse Task Force	<u>84</u>	<u>89</u>	<u>86</u>	<u>3</u>

(continued)

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Public safety: (Continued)				
911 Addressing:				
Salaries and benefits	\$ 377	\$ 395	\$ 394	\$ 1
Maintenance and operating	91	91	58	33
Training and travel	17	17	10	7
Total 911 Addressing	<u>485</u>	<u>503</u>	<u>462</u>	<u>41</u>
Jail Cafeteria:				
Maintenance and operating	<u>49</u>	<u>49</u>	<u>47</u>	<u>2</u>
Holding Facility:				
Salaries and benefits	1,453	1,588	1,588	-
Maintenance and operating	16	16	9	7
Training and travel	3	3	2	1
Total Holding Facility	<u>1,472</u>	<u>1,607</u>	<u>1,599</u>	<u>8</u>
Homeland Security:				
Salaries and benefits	561	697	543	154
Maintenance and operating	4	10	9	1
Training and travel	29	31	20	11
Capital expenditures	-	1	1	-
Total Homeland Security	<u>594</u>	<u>739</u>	<u>573</u>	<u>166</u>
Total public safety	<u>33,980</u>	<u>36,444</u>	<u>35,753</u>	<u>691</u>
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	<u>985</u>	<u>985</u>	<u>985</u>	<u>-</u>
Child Protective Board:				
Maintenance and operating	<u>47</u>	<u>47</u>	<u>47</u>	<u>-</u>
Inmate Health:				
Maintenance and operating	<u>3,129</u>	<u>3,129</u>	<u>3,043</u>	<u>86</u>
Pauper Care and Charity:				
Maintenance and operating	<u>6</u>	<u>6</u>	<u>2</u>	<u>4</u>

(continued)

**COLLIN COUNTY, TEXAS**  
**ADDITIONAL SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)**

**GENERAL FUND**  
**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Health and welfare: (Continued)				
Substance Abuse:				
Salaries and benefits	\$ 203	\$ 213	\$ 213	\$ -
Maintenance and operating	19	18	4	14
Training and travel	<u>3</u>	<u>3</u>	<u>2</u>	<u>1</u>
Total Substance Abuse	<u>225</u>	<u>234</u>	<u>219</u>	<u>15</u>
Indigent Defense Coordinator:				
Salaries and benefits	59	65	44	21
Maintenance and operating	4	4	2	2
Training and travel	1	1	-	1
Capital expenditures	<u>-</u>	<u>56</u>	<u>-</u>	<u>56</u>
Total Indigent Defense Coordinator	<u>64</u>	<u>126</u>	<u>46</u>	<u>80</u>
Indigent Criminal Defendants:				
Maintenance and operating	<u>4,230</u>	<u>5,010</u>	<u>5,010</u>	<u>-</u>
Total health and welfare	<u>8,686</u>	<u>9,537</u>	<u>9,352</u>	<u>185</u>
Culture and recreation:				
Libraries:				
Maintenance and operating	<u>246</u>	<u>246</u>	<u>246</u>	<u>-</u>
Camp Advisory Board:				
Maintenance and operating	<u>36</u>	<u>36</u>	<u>11</u>	<u>25</u>
Open Space:				
Salaries and benefits	12	12	11	1
Maintenance and operating	<u>39</u>	<u>39</u>	<u>14</u>	<u>25</u>
Total Open Space	<u>51</u>	<u>51</u>	<u>25</u>	<u>26</u>
Historical Society:				
Maintenance and operating	<u>111</u>	<u>131</u>	<u>104</u>	<u>27</u>

(continued)



# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

### GENERAL FUND (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Culture and recreation: (Continued)				
EPA Community Stream Restoration Grant:				
Restoration Grant:				
Maintenance and operating	\$ -	\$ 124	\$ 51	\$ 73
Total culture and recreation	444	588	437	151
Conservation:				
See Less Trash - Public Works:				
Maintenance and operating	-	6	6	-
Capital expenditures	57	61	61	-
Total See Less Trash - Public Works	57	67	67	-
Agriculture Extension Services:				
Salaries and benefits	345	369	309	60
Maintenance and operating	14	14	7	7
Training and travel	20	20	16	4
Total Agriculture Extension Services	379	403	332	71
Total conservation	436	470	399	71
Total Expenditures	\$ 119,691	\$ 124,234	\$ 108,018	\$ 16,216

**COLLIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2005**  
(Amounts expressed in thousands)

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 10,138	\$ 8,234	\$ 81,808	\$ 100,180
Investments	-	-	2,987	2,987
Receivables:				
Taxes (net of allowance for uncollectibles)	15	514	111	640
Due from other governments	1,300	-	417	1,717
Due from other funds	-	277	166	443
Interest receivable	-	-	50	50
Miscellaneous	<u>28</u>	<u>-</u>	<u>216</u>	<u>244</u>
Total assets	<u>\$ 11,481</u>	<u>\$ 9,025</u>	<u>\$ 85,755</u>	<u>\$ 106,261</u>
<b>Liabilities</b>				
Accounts payable	\$ 385	\$ -	\$ 2,068	\$ 2,453
Payroll related costs payable	392	-	1	393
Due to other governments	1,061	277	48	1,386
Deferred revenue	-	-	212	212
Deferred tax revenue	<u>14</u>	<u>417</u>	<u>95</u>	<u>526</u>
Total liabilities	<u>1,852</u>	<u>694</u>	<u>2,424</u>	<u>4,970</u>
<b>Fund balances</b>				
Reserved for:				
Debt service	-	8,331	-	8,331
Capital projects	-	-	58,291	58,291
Meyers Park Foundation	107	-	-	107
Encumbrances	2,503	-	25,040	27,543
Unreserved/undesignated	<u>7,019</u>	<u>-</u>	<u>-</u>	<u>7,019</u>
Total fund balances	<u>9,629</u>	<u>8,331</u>	<u>83,331</u>	<u>101,291</u>
Total liabilities and fund balances	<u>\$ 11,481</u>	<u>\$ 9,025</u>	<u>\$ 85,755</u>	<u>\$ 106,261</u>

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

### NONMAJOR GOVERNMENTAL FUNDS

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:				
Taxes:				
Property	\$ 451	\$ 28,723	\$ 4,767	\$ 33,941
Fees and permits	624	-	13	637
Federal and state funds	4,064	-	1,887	5,951
Charges for services	3,222	-	-	3,222
Fines and forfeitures	91	-	-	91
Other local government funds	-	-	417	417
Interest	291	728	2,242	3,261
Miscellaneous	72	1	-	73
Total revenues	<u>8,815</u>	<u>29,452</u>	<u>9,326</u>	<u>47,593</u>
Expenditures:				
General administration	1,019	-	-	1,019
Judicial	1,558	-	-	1,558
Legal	125	-	-	125
Public safety	9,807	-	-	9,807
Public transportation	91	-	-	91
Health and welfare	815	-	-	815
Culture and recreation	573	-	-	573
Capital projects – capital outlay	-	-	28,735	28,735
Debt service:				
Principal retirement	-	16,615	-	16,615
Interest and fiscal charges	-	11,382	-	11,382
Bond issuance costs	-	896	-	896
Total expenditures	<u>13,988</u>	<u>28,893</u>	<u>28,735</u>	<u>71,616</u>
Excess (deficiency) of revenues over (under) expenditures	( 5,173)	559	( 19,409)	( 24,023)
Other financing sources (uses):				
Transfers in	5,828	1,185	-	7,013
Transfers out	( 48)	( 1,185)	-	( 1,233)
Sale of assets	-	-	184	184
Bonds issued	-	45,427	16,412	61,839
Refunding escrow payments	-	( 48,586)	-	( 48,586)
Premium on sale of bonds	-	3,428	960	4,388
Total other financing sources (uses)	<u>5,780</u>	<u>269</u>	<u>17,556</u>	<u>23,605</u>
Net change in fund balances	607	828	( 1,853)	( 418)
Fund balances – beginning	<u>9,022</u>	<u>7,503</u>	<u>85,184</u>	<u>101,709</u>
Fund balances – ending	<u>\$ 9,629</u>	<u>\$ 8,331</u>	<u>\$ 83,331</u>	<u>\$ 101,291</u>

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

**FARM TO MARKET FUND** – to account for expenditures provided on roads and related projects within the County. Financing is provided by a citizen-approved tax that is in addition to the annual property tax levy.

**LATERAL ROAD FUND** – to account for maintenance of County roads. Financing is provided by statutorily mandated intergovernmental revenue received from the State.

**L.I.R.A.P FUND** – to account for disbursements from the state of a portion of vehicle inspection fees and expenditures related to repairs of vehicles for indigents.

**JURY FUND** – to account for revenue and expenditures for juries at the various County courts. This constitutional fund is financed by a designated part of the annual property tax levy and fees collected in connection with the filing of suites

**LAW LIBRARY FUND** – to account for maintenance and operations of a law library open to residents of the County. Financing is provided by fees collected in connection with civil suit filings.

**PRETRIAL RELEASE FUND** – to account for receipt of pretrial release fees and related expenditures in accordance with state statutes.

**JUVENILE PROBATION FUND** – to account for operations of the Juvenile Probation office and the Juvenile Detention Center. The financing is provided by state funds and operating transfers from the General Fund.

**CONTRACT ELECTIONS FUND** – to account for state funds received and related expenditures for public elections.

**MEYERS PARK FUND** – to account for maintenance and operations of the County-owned Youth Park facility. Financing is provided by rental revenue and operating transfers from the General Fund.

**ELECTION EQUIPMENT FUND** – to account for equipment replacement fees from election services to be used to acquire replacement election equipment.

**RECORDS MANAGEMENT FUND** – to account for the collection of a statutory document preservation fee and the expenditure for records management and preservation services.

**FARM MUSEUM MEMORIAL FUND** - to account for the receipts and disbursements for donations to the Farm Museum to be used for a specific purpose, at the donor's request.

**DOCUMENT PRESERVATION FUND** – to account for the collection of a statutory preservation fee and the expenditures for preservation services.

**COURTHOUSE SECURITY FUND** – to account for the collections and expenditures of fees for security services for buildings housing a County court, a County court-at-law or a district court.

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS Continued**

**JUDICIAL APPELLATE FEE FUND** – to account for the collection of a statutory filing fee and the expenditures to the appellate system.

**COURT REPORTERS FEE FUND** – to account for the collection of a statutory court reporter's fee and the expenditures for court reporter services.

**DISTRICT ATTORNEY SERVICE FEE FUND** – to account for the statutory collection of a hot check service fee and the expenditures to be used for a specific purpose for the District Attorney's office.

**L.E.O.S.E. TRAINING FUND** – to account for the collection and expenditure of state provided education funds from LEOSE fees.

**FIRE CODE INSPECTION** – to account for the collection of fire code inspection fee and the expenditure for such services.

**MEYERS PARK FOUNDATION FUND** – to account for a donation and interest earnings thereon as well as expenditures of the monies within the restrictions of the donation.

**SHERIFF'S DRUG FORFEITURE FUND** – to account for receipts awarded by the courts to the Sheriff from forfeited drug proceeds, and the disbursements for the benefit of drug enforcement.

**DISTRICT ATTORNEY DRUG FORFEITURE FUND** – to account for the receipts awarded by the courts to the District Attorney from forfeited drug proceeds, and the disbursement of those funds for official purposes of the office.

**JUSTICE COURT TECHNOLOGY FUND** – to account for fees collected by the Justice of the Peace Courts and related expenditures for technological improvements in the Justice of the Peace Courts.

**GRANTS FUND** – to account for the receipts and expenditures of federal and state awarded grants for various purposes, including crime prevention and juvenile alternative education programs.

**OPEN SPACE PARKS FUND** – to account for the receipts of donations and disbursement of those funds for park improvements in Collin County.

**TAX ASSESSOR/COLLECTOR MOTOR VEHICLE TAX FUND** - to account for the expenditures made from the motor vehicle tax collections formally presented and approved by Commissioners' Court.

**ECONOMIC DEVELOPMENT FUND** – to account for economic development receipts and expenditures associated with same as directed by Commissioners' Court.

**COLLIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**NONMAJOR SPECIAL REVENUE FUNDS**

**SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Farm to Market</b>	<b>Lateral Road</b>	<b>LIRAP</b>	<b>Jury</b>	<b>Law Library</b>	<b>Pretrial Release</b>	<b>Juvenile Probation</b>	<b>Contract Elections</b>	<b>Meyers Park Operating</b>	<b>Election Equipment</b>
<b>Assets</b>										
Cash and cash equivalents	\$ 18	\$ 281	\$ -	\$ 332	\$ 883	\$ 162	\$ 356	\$ 630	\$ 542	\$ 41
Receivables:										
Taxes (net of allowance for uncollectibles)	-	-	-	15	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	198	23	-	-
Miscellaneous	-	-	-	1	-	2	1	2	1	-
Total assets	\$ 18	\$ 281	\$ -	\$ 348	\$ 883	\$ 164	\$ 555	\$ 655	\$ 543	\$ 41
<b>Liabilities</b>										
Accounts payable	\$ -	\$ 54	\$ -	\$ 2	\$ 15	\$ 3	\$ 30	\$ -	\$ 14	\$ 5
Payroll related costs payable	-	-	-	7	10	1	299	-	12	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	14	-	-	-	-	-	-
Total liabilities	-	54	-	23	25	4	329	-	26	5
<b>Fund balances</b>										
Reserved for:										
Meyers Park Foundation	-	-	-	-	-	-	-	-	-	-
Encumbrances	-	20	-	107	2	-	54	8	9	-
Unreserved/undesignated	18	207	-	218	856	160	172	647	508	36
Total fund balances	18	227	-	325	858	160	226	655	517	36
Total liabilities and fund balances	\$ 18	\$ 281	\$ -	\$ 348	\$ 883	\$ 164	\$ 555	\$ 655	\$ 543	\$ 41

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING BALANCE SHEET

### NONMAJOR GOVERNMENTAL FUNDS

### NONMAJOR SPECIAL REVENUE FUNDS (Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Records Management	Farm Museum Memorial	Document Preservation	Courthouse Security	Judicial Appellate	Court Reporters	District Attorney Service Fee	LEOSE Training	Fire Code Inspection
<b>Assets</b>									
Cash and cash equivalents	\$ 2,478	\$ 10	\$ 759	\$ 1,546	\$ 115	\$ 207	\$ 225	\$ 130	\$ 434
Receivables:									
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	9	2	-	-	6	1	2
Total assets	\$ 2,478	\$ 10	\$ 768	\$ 1,548	\$ 115	\$ 207	\$ 231	\$ 131	\$ 436
<b>Liabilities</b>									
Accounts payable	\$ 158	\$ -	\$ -	\$ -	\$ 51	\$ 9	\$ 1	\$ 3	\$ 1
Payroll related costs payable	1	-	-	-	-	-	-	-	32
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-	-	-
Total liabilities	159	-	-	-	51	9	1	3	33
<b>Fund balances</b>									
Reserved for:									
Meyer's Park Foundation	-	-	-	-	-	-	-	-	-
Encumbrances	1,179	-	426	208	-	-	-	31	3
Unreserved/undesignated	1,140	10	342	1,340	64	198	230	97	400
Total fund balances	2,319	10	768	1,548	64	198	230	128	403
Total liabilities and fund balances	\$ 2,478	\$ 10	\$ 768	\$ 1,548	\$ 115	\$ 207	\$ 231	\$ 131	\$ 436

(continued)

**COLLIN COUNTY, TEXAS**

**COMBINING BALANCE SHEET**

**NONMAJOR GOVERNMENTAL FUNDS**

**NONMAJOR SPECIAL REVENUE FUNDS**  
(Continued)

**SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<u>Meyers Park Foundation</u>	<u>Sheriff's Drug Forfeiture</u>	<u>District Attorney Special Drug Forfeiture</u>	<u>Justice Court Technology</u>	<u>Grants</u>	<u>Open Space Parks</u>	<u>Tax Assessor/ Collector Motor Vehicle Tax</u>	<u>Economic Development 2001</u>	<u>Nonmajor Special Revenue Funds Total</u>
<b>Assets</b>									
Cash and cash equivalents	\$ 107	\$ 78	\$ 251	\$ 228	\$ 298	\$ 3	\$ 1	\$ 23	\$ 10,138
Receivables:									
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-	15
Due from other governments	-	-	1	-	1,078	-	-	-	1,300
Miscellaneous	-	-	-	-	1	-	-	-	28
Total assets	<u>\$ 107</u>	<u>\$ 78</u>	<u>\$ 252</u>	<u>\$ 228</u>	<u>\$ 1,377</u>	<u>\$ 3</u>	<u>\$ 1</u>	<u>\$ 23</u>	<u>\$ 11,481</u>
<b>Liabilities</b>									
Accounts payable	\$ -	\$ 4	\$ 17	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ 385
Payroll related costs payable	-	-	-	-	30	-	-	-	392
Due to other funds	-	-	-	-	1,061	-	-	-	1,061
Deferred tax revenue	-	-	-	-	-	-	-	-	14
Total liabilities	<u>-</u>	<u>4</u>	<u>17</u>	<u>-</u>	<u>1,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,852</u>
<b>Fund balances</b>									
Reserved for:									
Meyer's Park Foundation	107	-	-	-	-	-	-	-	107
Encumbrances	-	3	-	-	452	-	1	-	2,503
Unreserved/undesignated	-	71	235	228	( 184)	3	-	23	7,019
Total fund balances	<u>107</u>	<u>74</u>	<u>235</u>	<u>228</u>	<u>268</u>	<u>3</u>	<u>1</u>	<u>23</u>	<u>9,629</u>
Total liabilities and fund balances	<u>\$ 107</u>	<u>\$ 78</u>	<u>\$ 252</u>	<u>\$ 228</u>	<u>\$ 1,377</u>	<u>\$ 3</u>	<u>\$ 1</u>	<u>\$ 23</u>	<u>\$ 11,481</u>



# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF REVENUE AND EXPENDITURES AND CHANGES IN FUND BALANCES

### NONMAJOR GOVERNMENTAL FUNDS

### NONMAJOR SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Farm to Market	Lateral Road	LIRAP	Jury	Law Library	Pretrial Release	Juvenile Probation	Contract Elections	Meyers Park Operating	Election Equipment
Revenues:										
Taxes	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	-	-	-	-	-	-	-	-	-	-
Fees and permits	-	-	-	-	-	-	-	-	-	-
Federal and state funds	-	60	14	-	-	-	1,589	-	-	-
Charges for services	-	-	-	-	395	15	465	347	108	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest	1	8	-	14	21	5	27	17	18	1
Miscellaneous	-	-	-	25	15	-	-	-	-	4
Total revenues	1	68	14	489	431	20	2,081	364	126	5
Expenditures:										
General administration	-	-	-	-	-	-	-	112	-	5
Judicial	-	-	-	632	259	73	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public transportation	-	77	14	-	-	-	7,181	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	573	-
Total expenditures	-	77	14	632	259	73	7,181	112	573	5
Excess (deficiency) of revenues over (under) expenditures	1	( 9)	-	( 143)	172	( 53)	( 5,100)	252	( 447)	-
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	5,280	-	350	-
Operating transfers out	-	-	-	-	-	-	( 48)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	5,232	-	350	-
Net change in fund balances	1	( 9)	-	( 143)	172	( 53)	132	252	( 97)	-
Fund balances – beginning	17	236	-	468	686	213	94	403	614	36
Fund balances – ending	18	227	\$ -	\$ 325	\$ 858	\$ 160	\$ 226	\$ 655	\$ 517	\$ 36

(continued)

**COLLIN COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUE AND EXPENDITURES AND CHANGES IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS**

**NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	Records Management	Farm Museum Memorial	Document Preservation	Courthouse Security	Judicial Appellate	Court Reporters	District Attorney Service Fee	L.E.O.S.E. Training	Fire Code Inspection
Revenues:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	-	-	-	-	-	-	-	-	624
Fees and permits	-	-	-	-	57	-	34	-	-
Federal and state funds	-	-	-	-	-	-	-	-	-
Charges for services	970	-	181	337	-	168	82	37	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	65	1	18	38	2	7	-	4	14
Miscellaneous	-	-	-	-	-	-	-	-	27
Total revenues	1,035	1	199	375	59	175	116	41	665
Expenditures:									
General administration	902	-	-	-	-	-	-	-	-
Judicial	-	-	6	216	51	321	-	-	-
Legal	-	-	-	-	-	-	72	1	-
Public safety	-	-	-	-	-	-	-	45	789
Public transportation	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Total expenditures	902	-	6	216	51	321	72	46	789
Excess (deficiency) of revenues over (under) expenditures	133	1	193	159	8	( 146)	44	( 5)	( 124)
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balances	133	1	193	159	8	( 146)	44	( 5)	( 124)
Fund balances – beginning	2,186	9	575	1,389	56	344	186	133	527
Fund balances – ending	2,319	10	768	1,548	64	198	230	128	403

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF REVENUE AND EXPENDITURES AND CHANGES IN FUND BALANCES

### NONMAJOR GOVERNMENTAL FUNDS

### NONMAJOR SPECIAL REVENUE FUNDS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Meyers Park Foundation	Sheriff's Drug Forfeiture	District Attorney Special Drug Forfeiture	Justice Court Technology	Grants	Open Space Parks	Tax Assessor/ Collector Motor Vehicle Tax	Economic Development 2001	Nonmajor Special Revenue Funds Total
Revenues:									
Taxes									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ 451
Fees and permits	-	-	-	-	-	-	-	-	624
Federal and state funds	-	-	-	-	2,310	-	-	-	4,064
Charges for services	-	-	-	117	-	-	-	-	3,222
Fines and forfeitures	-	37	54	-	-	-	-	-	91
Interest	3	2	6	6	11	1	-	1	291
Miscellaneous	-	1	-	-	-	-	-	-	72
Total revenues	3	40	60	123	2,321	1	1	1	8,815
Expenditures:									
General administration	-	-	-	-	-	-	-	-	1,019
Judicial	-	-	-	-	-	-	-	-	1,558
Legal	-	29	52	-	-	-	-	-	154
Public safety	-	-	-	-	1,763	-	-	-	2,597
Public transportation	-	-	-	-	-	-	-	-	7,272
Health and welfare	-	-	-	-	815	-	-	-	815
Culture and recreation	-	-	-	-	-	-	-	-	573
Total expenditures	-	29	52	-	2,578	-	-	-	13,988
Excess (deficiency) of revenues over (under) expenditures	3	11	8	123	( 257)	1	1	1	( 5,173)
Other financing sources (uses):									
Operating transfers in	-	-	-	-	198	-	-	-	5,828
Operating transfers out	-	-	-	-	-	-	-	-	( 48)
Total other financing sources (uses)	-	-	-	-	198	-	-	-	5,780
Net change in fund balances	3	11	8	123	( 59)	1	1	1	607
Fund balances – beginning	104	63	227	105	327	2	-	22	9,022
Fund balances – ending	107	74	235	228	268	3	1	23	9,629

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### FARM TO MARKET SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Interest	-	-	1	1
Total revenues	-	-	1	1
Expenditures:				
Current:				
Public transportation	15	15	-	15
Total expenditures	15	15	-	15
Excess (deficiency) of revenues over expenditures	( 15)	( 15)	1	\$ <u>16</u>
Fund balance – beginning	17	17	17	
Fund balance – ending	\$ <u>2</u>	\$ <u>2</u>	\$ <u>18</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### LATERAL ROAD FUND SPECIAL REVENUE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>		
Revenues:				
State funds:				
State lateral road distributions	\$ 59	\$ 59	\$ 60	\$ 1
Interest	<u>2</u>	<u>2</u>	<u>8</u>	<u>6</u>
Total revenues	<u>61</u>	<u>61</u>	<u>68</u>	<u>7</u>
Expenditures:				
Current:				
Public transportation	<u>100</u>	<u>127</u>	<u>77</u>	<u>50</u>
Total expenditures	<u>100</u>	<u>127</u>	<u>77</u>	<u>50</u>
Excess (deficiency) of revenues over expenditures	( 39)	( 66)	( 9)	\$ <u>57</u>
Fund balance – beginning	<u>236</u>	<u>236</u>	<u>236</u>	
Fund balance – ending	\$ <u>197</u>	\$ <u>170</u>	\$ <u>227</u>	

**COLLIN COUNTY, TEXAS**

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

**LIRAP SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
State funds	\$ 1,000	\$ 1,000	\$ 14	\$( 986)
Interest	-	-	-	-
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>14</u>	<u>( 986)</u>
Expenditures:				
Current:				
Public transportation	<u>1,000</u>	<u>1,000</u>	<u>14</u>	<u>986</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>14</u>	<u>986</u>
Excess (deficiency) of revenues over expenditures	-	-	-	\$ <u>-</u>
Fund balance – beginning	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance – ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### JURY SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 441	\$ 441	\$ 450	\$ 9
Interest	7	7	14	7
Miscellaneous	21	21	25	4
Total revenues	<u>469</u>	<u>469</u>	<u>489</u>	<u>20</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	183	197	197	-
Maintenance and operating	335	333	328	5
Training and travel	4	4	3	1
Capital expenditures	<u>100</u>	<u>243</u>	<u>104</u>	<u>139</u>
Total expenditures	<u>622</u>	<u>777</u>	<u>632</u>	<u>145</u>
Excess (deficiency) of revenues over expenditures	( 153)	( 308)	( 143)	\$ <u>165</u>
Fund balance – beginning	<u>468</u>	<u>468</u>	<u>468</u>	
Fund balance – ending	\$ <u>315</u>	\$ <u>160</u>	\$ <u>325</u>	

# **COLLIN COUNTY, TEXAS**

## **SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

### **LAW LIBRARY SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services - library	\$ 340	\$ 340	\$ 395	\$ 55
Interest	7	7	21	14
Miscellaneous	<u>15</u>	<u>15</u>	<u>15</u>	<u>-</u>
Total revenues	<u>362</u>	<u>362</u>	<u>431</u>	<u>69</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	142	148	144	4
Maintenance and operating	108	111	111	-
Training and travel	<u>4</u>	<u>5</u>	<u>4</u>	<u>1</u>
Total expenditures	<u>254</u>	<u>264</u>	<u>259</u>	<u>5</u>
Excess (deficiency) of revenues over expenditures	108	98	172	\$ <u>74</u>
Fund balance – beginning	<u>686</u>	<u>686</u>	<u>686</u>	
Fund balance – ending	\$ <u>794</u>	\$ <u>784</u>	\$ <u>858</u>	



# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### PRETRIAL RELEASE SPECIAL REVENUE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Charges for services	\$ 9	\$ 9	\$ 15	\$ 6
Interest	3	3	5	2
Total revenues	<u>12</u>	<u>12</u>	<u>20</u>	<u>8</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	57	60	53	7
Maintenance and operating	34	34	18	16
Training and travel	<u>4</u>	<u>4</u>	<u>2</u>	<u>2</u>
Total expenditures	<u>95</u>	<u>98</u>	<u>73</u>	<u>25</u>
Excess (deficiency) of revenues over expenditures	( 83)	( 86)	( 53)	\$ <u>33</u>
Fund balance – beginning	<u>213</u>	<u>213</u>	<u>213</u>	
Fund balance – ending	\$ <u>130</u>	\$ <u>127</u>	\$ <u>160</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### CONTRACT ELECTIONS SPECIAL REVENUE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
Charges for services	\$ 590	\$ 590	\$ 347	\$ ( 243)
Interest	4	4	17	13
Total revenues	<u>594</u>	<u>594</u>	<u>364</u>	<u>( 230)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	347	347	90	257
Maintenance and operating	156	153	8	145
Training and travel	11	20	14	6
Capital expenditures	-	-	-	-
Total expenditures	<u>514</u>	<u>520</u>	<u>112</u>	<u>408</u>
Excess (deficiency) of revenues over expenditures	80	74	252	\$ <u>178</u>
Fund balance – beginning	<u>403</u>	<u>403</u>	<u>403</u>	
Fund balance – ending	\$ <u>483</u>	\$ <u>477</u>	\$ <u>655</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### MEYERS PARK SPECIAL REVENUE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Charges for services	\$ 80	\$ 80	\$ 108	\$ 28
Interest	7	7	18	11
Total revenues	<u>87</u>	<u>87</u>	<u>126</u>	<u>39</u>
Expenditures:				
Current:				
Culture and recreation:				
Salaries and benefits	472	505	422	83
Maintenance and operating	246	250	147	103
Training and travel	5	5	4	1
Capital expenditures	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>728</u>	<u>760</u>	<u>573</u>	<u>187</u>
Excess (deficiency) of revenues over expenditures	<u>( 641)</u>	<u>( 673)</u>	<u>( 447)</u>	<u>226</u>
Other financing sources:				
Operating transfers in	<u>350</u>	<u>350</u>	<u>350</u>	<u>-</u>
Total other financing sources	<u>350</u>	<u>350</u>	<u>350</u>	<u>-</u>
Net change in fund balance	<u>( 291)</u>	<u>( 323)</u>	<u>( 97)</u>	<u>\$ 226</u>
Fund balance – beginning	<u>614</u>	<u>614</u>	<u>614</u>	
Fund balance – ending	<u>\$ 323</u>	<u>\$ 291</u>	<u>\$ 517</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### ELECTION EQUIPMENT SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 3	\$ 3	\$ -	\$ ( 3)
Interest	1	1	1	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>
Total revenues	<u>4</u>	<u>4</u>	<u>5</u>	<u>1</u>
Expenditures:				
Current:				
General administration:				
Capital expenditures	<u>-</u>	<u>5</u>	<u>5</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>5</u>	<u>5</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	4	( 1)	-	\$ <u>1</u>
Fund balance – beginning	<u>36</u>	<u>36</u>	<u>36</u>	
Fund balance – ending	\$ <u>40</u>	\$ <u>35</u>	\$ <u>36</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### RECORDS MANAGEMENT SPECIAL REVENUE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Charges for services	\$ 1,000	\$ 1,000	\$ 970	\$( 30)
Interest	10	10	65	55
Total revenues	<u>1,010</u>	<u>1,010</u>	<u>1,035</u>	<u>25</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	41	44	44	-
Maintenance and operating	1,334	1,401	580	821
Training travel	10	10	9	1
Capital expenditures	<u>1,355</u>	<u>1,354</u>	<u>269</u>	<u>1,085</u>
Total expenditures	<u>2,740</u>	<u>2,809</u>	<u>902</u>	<u>1,907</u>
Excess (deficiency) of revenues over expenditures	( 1,730)	( 1,799)	133	\$ <u>1,932</u>
Fund balance – beginning	<u>2,186</u>	<u>2,186</u>	<u>2,186</u>	
Fund balance – ending	\$ <u>456</u>	\$ <u>387</u>	\$ <u>2,319</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### DOCUMENT PRESERVATION SPECIAL REVENUE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Charges for services	\$ 130	\$ 130	\$ 181	\$ 51
Interest	6	6	18	12
Total revenues	<u>136</u>	<u>136</u>	<u>199</u>	<u>63</u>
Expenditures:				
Current:				
Judicial:				
County Clerk:				
Maintenance and operating	-	44	1	43
Capital expenditures	<u>83</u>	<u>39</u>	<u>-</u>	<u>39</u>
Total County Clerk	<u>83</u>	<u>83</u>	<u>1</u>	<u>82</u>
District Clerk:				
Maintenance and operating	345	345	-	345
Maintenance and operating	<u>8</u>	<u>8</u>	<u>5</u>	<u>3</u>
Total District Clerk	<u>353</u>	<u>353</u>	<u>5</u>	<u>348</u>
Total expenditures	<u>436</u>	<u>436</u>	<u>6</u>	<u>430</u>
Excess (deficiency) of revenues over expenditures	( 300)	( 300)	193	\$ <u><u>493</u></u>
Fund balance – beginning	<u>575</u>	<u>575</u>	<u>575</u>	
Fund balance – ending	\$ <u><u>275</u></u>	\$ <u><u>275</u></u>	\$ <u><u>768</u></u>	

**COLLIN COUNTY, TEXAS**

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

**COURTHOUSE SECURITY SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services:				
County Clerk security fees	\$ 200	\$ 200	\$ 210	\$ 10
District Clerk security fees	25	25	38	13
Justice of the Peace civil court fees	<u>71</u>	<u>71</u>	<u>89</u>	<u>18</u>
Total charges for services	296	296	337	41
Interest	<u>13</u>	<u>13</u>	<u>38</u>	<u>25</u>
Total revenues	<u>309</u>	<u>309</u>	<u>375</u>	<u>66</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	144	144	6	138
Maintenance and operating	349	338	6	332
Capital expenditures	<u>201</u>	<u>218</u>	<u>204</u>	<u>14</u>
Total expenditures	<u>694</u>	<u>700</u>	<u>216</u>	<u>484</u>
Excess (deficiency) of revenues over expenditures	( 385)	( 391)	159	\$ <u>550</u>
Fund balance – beginning	<u>1,389</u>	<u>1,389</u>	<u>1,389</u>	
Fund balance – ending	\$ <u>1,004</u>	\$ <u>998</u>	\$ <u>1,548</u>	

**COLLIN COUNTY, TEXAS**

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

**JUDICIAL APPELLATE SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Appellate judicial system	\$ 50	\$ 50	\$ 57	\$ 7
Interest	<u>1</u>	<u>1</u>	<u>2</u>	<u>1</u>
Total revenues	<u>51</u>	<u>51</u>	<u>59</u>	<u>8</u>
Expenditures:				
Judicial	<u>50</u>	<u>51</u>	<u>51</u>	<u>-</u>
Total judicial	<u>50</u>	<u>51</u>	<u>51</u>	<u>-</u>
Total expenditures	<u>50</u>	<u>51</u>	<u>51</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1	-	8	\$ <u><u>8</u></u>
Fund balance – beginning	<u>56</u>	<u>56</u>	<u>56</u>	
Fund balance – ending	\$ <u><u>57</u></u>	\$ <u><u>56</u></u>	\$ <u><u>64</u></u>	



# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### COURT REPORTERS SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 143	\$ 143	\$ 168	\$ 25
Interest	3	3	7	4
Total revenues	<u>146</u>	<u>146</u>	<u>175</u>	<u>29</u>
Expenditures:				
Current:				
Judicial:				
Substitute court reporters:				
District courts	250	250	221	29
County courts	<u>100</u>	<u>100</u>	<u>100</u>	-
Total expenditures	<u>350</u>	<u>350</u>	<u>321</u>	<u>29</u>
Excess (deficiency) of revenues over expenditures	( 204)	( 204)	( 146)	\$ <u>58</u>
Fund balance – beginning	<u>344</u>	<u>344</u>	<u>344</u>	
Fund balance – ending	\$ <u>140</u>	\$ <u>140</u>	\$ <u>198</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### L.E.O.S.E. INSPECTION SPECIAL REVENUE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Charges for services	\$ 37	\$ 37	\$ 37	\$ -
Interest	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>
Total revenues	<u>37</u>	<u>37</u>	<u>41</u>	<u>4</u>
Expenditures:				
Current:				
Legal:				
District attorney:				
Training and travel	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
Public safety:				
Sheriff's office:				
Maintenance and operating	-	26	22	4
Training and travel	40	53	21	32
Capital expenditures	<u>-</u>	<u>29</u>	<u>-</u>	<u>29</u>
Total sheriff's office	<u>40</u>	<u>108</u>	<u>43</u>	<u>65</u>
Constables:				
Training and travel	<u>7</u>	<u>8</u>	<u>2</u>	<u>6</u>
Fire marshal:				
Training and travel	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total public safety	<u>48</u>	<u>117</u>	<u>45</u>	<u>72</u>
Total expenditures	<u>50</u>	<u>119</u>	<u>46</u>	<u>73</u>
Excess (deficiency) of revenues over expenditures	( 13)	( 82)	( 5)	\$ <u>77</u>
Fund balance – beginning	<u>133</u>	<u>133</u>	<u>133</u>	
Fund balance – ending	\$ <u>120</u>	\$ <u>51</u>	\$ <u>128</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### FIRE CODE INSPECTION SPECIAL REVENUE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and permits:				
Fire inspection fees	\$ 400	\$ 400	\$ 385	\$ ( 15)
Septic/health permits	210	210	239	29
Total fees and permits	610	610	624	14
Interest	6	11	14	3
Miscellaneous	-	-	27	27
Total revenues	616	621	665	44
Expenditures:				
Current:				
Public safety:				
County development service:				
Salaries and benefits	650	683	659	24
Maintenance and operating	59	59	29	30
Training and travel	13	14	11	3
Capital expenditures	77	104	90	14
Total County development service	799	860	789	71
Total expenditures	799	860	789	71
Excess (deficiency) of revenues over expenditures	( 183)	( 239)	( 124)	\$ 115
Fund balance – beginning	527	527	527	
Fund balance – ending	\$ 344	\$ 288	\$ 403	

# **COLLIN COUNTY, TEXAS**

## **SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

### **SHERIFF'S DRUG FORFEITURE SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Drug seizure	\$ -	\$ 37	\$ 37	\$ -
Interest	1	1	2	1
Miscellaneous	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Total revenues	<u>1</u>	<u>39</u>	<u>40</u>	<u>1</u>
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	-	29	29	-
Capital expenditures	<u>-</u>	<u>3</u>	<u>-</u>	<u>3</u>
Total public safety	<u>-</u>	<u>32</u>	<u>29</u>	<u>3</u>
Total expenditures	<u>-</u>	<u>32</u>	<u>29</u>	<u>3</u>
Excess (deficiency) of revenues over expenditures	1	7	11	\$ <u><u>4</u></u>
Fund balance – beginning	<u>63</u>	<u>63</u>	<u>63</u>	
Fund balance – ending	\$ <u><u>64</u></u>	\$ <u><u>70</u></u>	\$ <u><u>74</u></u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### DISTRICT ATTORNEY SPECIAL DRUG FORFEITURE SPECIAL REVENUE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Drug seizure	\$ 25	\$ 27	\$ 54	\$ 27
Interest	<u>2</u>	<u>2</u>	<u>6</u>	<u>4</u>
Total revenues	<u>27</u>	<u>29</u>	<u>60</u>	<u>31</u>
Expenditures:				
Current:				
Legal:				
Maintenance and operating	-	34	35	( 1)
Capital expenditures	<u>-</u>	<u>34</u>	<u>17</u>	<u>17</u>
Total legal	<u>-</u>	<u>68</u>	<u>52</u>	<u>16</u>
Total expenditures	<u>-</u>	<u>68</u>	<u>52</u>	<u>16</u>
Excess (deficiency) of revenues over expenditures	27	( 39)	8	\$ <u>47</u>
Fund balance – beginning	<u>227</u>	<u>227</u>	<u>227</u>	
Fund balance – ending	\$ <u>254</u>	\$ <u>188</u>	\$ <u>235</u>	

**COLLIN COUNTY, TEXAS**

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

**OPEN SPACE PARKS SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:	\$ -	\$ -	\$ 1	\$ 1
Interest	-	-	1	1
Expenditures:				
Current:				
Public facilities:				
Maintenance and operating	1	1	-	1
Total expenditures	1	1	-	1
Excess (deficiency) of revenues over expenditures	( 1)	( 1)	1	\$ 2
Fund balance – beginning	2	2	2	
Fund balance – ending	\$ 1	\$ 1	\$ 3	

## **DEBT SERVICE FUNDS**

**UNLIMITED TAX REFUNDING BOND 1988 SINKING FUND** – to accumulate monies for the payment of the 1988 \$13,749,692 Unlimited Tax Refunding Bonds and Capital Appreciation Bonds which are serial bonds due in varying installments plus interest until maturity in 2003. Interest on the bonds range from 5.3% to 6.9% while the Capital Appreciation bonds yield 7% to 7.5%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**LIMITED TAX REFUNDING BOND SINKING FUND** – to accumulate monies for the payment of the Limited Tax Refunding Bonds, Series 1993, \$1,310,000, which are serial bonds due in varying installments plus interest until maturity in 2003. Interest on the bonds ranges from 3.405% to 5.40%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**JUVENILE DETENTION FACILITY GENERAL OBLIGATION SERIES, 1995 SINKING FUND** – to accumulate monies for the payment of the \$5,000,000 in General Obligation Bonds, Series 1995, due in mostly equal amounts each year plus annual interest until maturing in 2015. The interest rate varies from 4.375% to 6.375%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**UNLIMITED TAX ROAD BOND, SERIES 1995 SINKING FUND** – to accumulate monies for the payment of the \$45,000,000 in General Obligation, Series 1995, due in equal amounts each year plus annual interest until maturing in 2017. The interest rate varies from 4.0% to 5.625%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**CRIMINAL JUSTICE TAX REFUNDING BOND, SERIES 1998 FUND** – to accumulate monies for the payment of the \$33,395,000 in Unlimited Tax Refunding Bonds which are serial bonds due in varying installments plus interest until maturity in 2013. Interest on the bonds ranges from 3.85% to 5.06%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**UNLIMITED TAX ROAD BOND, SERIES 1999 SINKING FUND** – to accumulate monies for the payment of the \$65,605,000 in Unlimited Tax Road Bonds, Series 1999, which are general obligation bonds. They are due in increasing amounts each year plus annual interest until the year 2020. The interest rates vary from 4.40% to 6.0%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**LIMITED TAX PERMANENT IMPROVEMENT BOND, SERIES 1999 SINKING FUND** – to accumulate monies for the payment of the \$33,750,000 in Limited Tax Permanent Improvement Bonds, Series 1999, which are general obligation bonds. They are due in increasing amounts each year plus annual interest until the year 2020. The interest rates vary from 4.50% to 6.0%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

## **DEBT SERVICE FUNDS Continued**

**CAPITAL IMPROVEMENT TAX NOTES, SERIES 2001, FUND** – to accumulate monies for the payment of the \$4,400,000 in capital improvement tax notes, Series 2001. They are due in varying amounts plus interest until the year 2021. Interest rates vary from 3.8% to 4.375%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**UNLIMITED TAX ROAD BOND 2001 SINKING FUND** – to accumulate monies for the payment of \$15,590,000 in unlimited tax road bonds. They are due in varying amounts plus annual interest until the year 2021. Interest rates vary from 4.0% to 5.0%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**LIMITED TAX PERMANENT IMPROVEMENTS BOND, SERIES 2001 SINKING FUND** – to accumulate monies for the payment of the \$4,975,000 in limited tax permanent bonds, Series 2001. They are due in varying amounts plus interest until the year 2021. Interest rates vary from 4.0% to 5.0%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**TAX NOTES, SERIES 2001A SINKING FUND** – to accumulate monies for the payment of \$4,500,000 in tax notes, Series 2001A. They are due in varying amounts plus annual interest until the year 2004. Interest rates vary from 3.8% to 4.375%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**LIMITED TAX PERMANENT IMPROVEMENT BONDS, SERIES 2002** – to accumulate monies for the payment of \$26,000,000 in Limited Tax Permanent Improvement Bonds. They are due in varying amounts plus interest through the year 2022. The interest rates vary from 4.15% to 5.625%. Debt Service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following years.

**UNLIMITED TAX REFUNDING BONDS, SERIES 2001** – to accumulate monies for the payment of \$11,100,000 in Unlimited Tax Refunding Bonds. They are due in varying amounts plus interest through the years 2015. The interest rates vary from 4.0% to 5.0%. Debt Service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**CAPITAL IMPROVEMENT TAX NOTES, SERIES 2002** – to accumulate monies for the payment of \$8,000,000 in limited tax permanent improvement bonds. They are due in varying amounts plus interest through the year 2005. The interest rates vary from 2.5% to 3.0%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**UNLIMITED TAX ROAD & REFUNDING BONDS, SERIES 2004** – to accumulate monies for the payment of \$54,910,000 in unlimited tax road and refunding bonds. They are due in varying amounts plus interest through the year 2024. The interest rates vary from 2.0% to 5.0%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.



## **DEBT SERVICE FUNDS Continued**

**LIMITED TAX PERMANENT IMPROVEMENT AND REFUNDING BONDS, SERIES 2004** – to accumulate monies for the payment of \$14,165,000 in limited tax permanent improvement and refunding bonds. They are due in varying amounts plus interest through the year 2024. The interest rates vary from 2.25% to 4.5%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**TAX NOTES, SERIES 2004** – to accumulate monies for the payment of \$4,500,000 in tax notes, Series 2001A. They are due in varying amounts plus interest through the year 2011. The interest rates vary from 2.25% to 3.25%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**LIMITED TAX PERMANENT IMPROVEMENT AND REFUNDING BONDS, SERIES 2005** – to accumulate monies for the payment of \$43,175,000 in limited tax permanent improvement and refunding bonds. They are due in varying amounts plus interest through the year 2025. The interest rates vary from 3.00% to 5.0%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**UNLIMITED TAX ROAD & REFUNDING BONDS, SERIES 2005** – to accumulate monies for the payment of \$53,865,000 in unlimited tax road and refunding bonds. They are due in varying amounts plus interest through the year 2025. The interest rates vary from 3.0% to 5.0%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

# COLLIN COUNTY, TEXAS

## COMBINING BALANCE SHEET

### NONMAJOR GOVERNMENTAL FUNDS

### NONMAJOR DEBT SERVICE FUNDS

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

Assets	Unlimited Road Bond 1995 Sinking	Criminal Justice Refunding Bond Sinking	Unlimited Tax Road Bond 1999 Sinking	Limited Tax Permanent Improvement Bond 1999 Sinking	Unlimited Tax Road Bond 2001 Sinking
Cash and cash equivalents	\$ 1,095	\$ 1,731	\$ 2,195	\$ 661	\$ 209
Receivables:					
Taxes (net of allowance for uncollectibles)	21	68	67	31	29
Due from other funds	-	-	-	277	-
Total assets	<u>\$ 1,116</u>	<u>\$ 1,799</u>	<u>\$ 2,262</u>	<u>\$ 969</u>	<u>\$ 238</u>
<b>Liabilities and fund balances</b>					
Liabilities:					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	17	57	50	22	25
Total liabilities	<u>17</u>	<u>57</u>	<u>50</u>	<u>22</u>	<u>25</u>
Fund balances:					
Reserved for debt service	1,099	1,742	2,212	947	213
Total liabilities and fund balances	<u>\$ 1,116</u>	<u>\$ 1,799</u>	<u>\$ 2,262</u>	<u>\$ 969</u>	<u>\$ 238</u>

Limited Tax Permanent Improvement Bond 2001 Sinking	Limited Tax Permanent Improvement Bond 2002 Sinking	Unlimited Tax Refunding Bond 2001 Sinking	Unlimited Tax Refunding Bond 2004 Sinking	Limited Tax Permanent Improvement and Refunding Bond 2004 Sinking
\$ 61	\$ 307	\$ 130	\$ 405	\$ 91
9	51	41	123	29
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>70</u>	\$ <u>358</u>	\$ <u>171</u>	\$ <u>528</u>	\$ <u>120</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>8</u>	<u>44</u>	<u>39</u>	<u>98</u>	<u>25</u>
<u>8</u>	<u>44</u>	<u>39</u>	<u>98</u>	<u>25</u>
<u>62</u>	<u>314</u>	<u>132</u>	<u>430</u>	<u>95</u>
\$ <u>70</u>	\$ <u>358</u>	\$ <u>171</u>	\$ <u>528</u>	\$ <u>120</u>

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# COLLIN COUNTY, TEXAS

## COMBINING BALANCE SHEET

### NONMAJOR GOVERNMENTAL FUNDS

#### NONMAJOR DEBT SERVICE FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

Assets	Tax Notes Series 2004 Sinking	Limited Tax Permanent Improvement and Refunding Bond 2005 Sinking	Unlimited Road and Refunding Bond 2005 Sinking	Nonmajor Debt Service Funds Total
Cash and cash equivalents	\$ 225	\$ 532	\$ 592	\$ 8,234
Receivables:				
Taxes (net of allowance for uncollectibles)	45	-	-	514
Due from other funds	-	-	-	277
Total assets	<u>\$ 270</u>	<u>\$ 532</u>	<u>\$ 592</u>	<u>\$ 9,025</u>
<b>Liabilities and fund balances</b>				
Liabilities:				
Deferred tax revenue	\$ -	\$ 277	\$ -	\$ 277
Due to other funds	32	-	-	417
Total liabilities	<u>32</u>	<u>277</u>	<u>-</u>	<u>694</u>
Fund balances:				
Reserved for debt service	238	255	592	8,331
Total liabilities and fund balances	<u>\$ 270</u>	<u>\$ 532</u>	<u>\$ 592</u>	<u>\$ 9,025</u>

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

### NONMAJOR GOVERNMENTAL FUNDS

### NONMAJOR DEBT SERVICE FUNDS

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Unlimited Tax Refunding Bond 1988 Sinking</b>	<b>Limited Tax Refunding Bond Sinking</b>	<b>Juvenile Detention Facility Bond Sinking</b>	<b>Unlimited Road Bond 1995 Sinking</b>	<b>Criminal Justice Refunding Bond Sinking</b>
Revenues:					
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ 1,187	\$ 3,195
Interest	-	1	-	42	54
Miscellaneous	-	-	-	-	-
Total revenues	<u>-</u>	<u>1</u>	<u>-</u>	<u>1,229</u>	<u>3,249</u>
Expenditures:					
Debt service:					
Principal retirement	-	-	-	1,220	2,780
Interest and fiscal charges	-	-	15	264	698
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>15</u>	<u>1,484</u>	<u>3,478</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>1</u>	<u>( 15)</u>	<u>( 255)</u>	<u>( 229)</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	( 5)	( 7)	( 3)	( 788)	-
Bonds issued	-	-	-	-	-
Refunding escrow payments	-	-	-	-	-
Premium on sale of bonds	-	-	-	-	-
Total other financing sources (uses)	<u>( 5)</u>	<u>( 7)</u>	<u>( 3)</u>	<u>( 788)</u>	<u>-</u>
Net change in fund balances	( 5)	( 6)	( 18)	( 1,043)	( 229)
Fund balance – beginning	<u>5</u>	<u>6</u>	<u>18</u>	<u>2,142</u>	<u>1,971</u>
Fund balance – ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,099</u>	<u>\$ 1,742</u>

<b>Unlimited Tax Road Bond 1999 Sinking</b>	<b>Limited Tax Permanent Improvement Bond 1999 Sinking</b>	<b>Capital Improvement Tax Notes 2001 Sinking</b>	<b>Unlimited Tax Road Bond 2001 Sinking</b>	<b>Limited Tax Permanent Improvement Bond 2001 Sinking</b>	<b>Tax Notes Series 2001A Sinking</b>	<b>Limited Tax Permanent Improvement Bond 2002 Sinking</b>	<b>Unlimited Tax Refunding Bond 2001 Sinking</b>
\$ 4,776 65 - <u>4,841</u>	\$ 2,550 34 - <u>2,584</u>	\$ - 1 - <u>1</u>	\$ 1,203 10 - <u>1,213</u>	\$ 383 4 - <u>387</u>	\$ - - - <u>-</u>	\$ 2,103 17 - <u>2,120</u>	\$ 570 6 1 <u>577</u>
1,745 2,300 - <u>4,045</u>	965 1,053 - <u>2,018</u>	- - - <u>-</u>	535 650 - <u>1,185</u>	170 210 - <u>380</u>	- - - <u>-</u>	870 1,201 - <u>2,071</u>	100 462 - <u>562</u>
<u>796</u>	<u>566</u>	<u>1</u>	<u>28</u>	<u>7</u>	<u>-</u>	<u>49</u>	<u>15</u>
- - - - - <u>-</u>	- ( 225) - - - <u>( 225)</u>	- ( 31) - - - <u>( 31)</u>	- - - - - <u>-</u>	- - - - - <u>-</u>	- ( 31) - - - <u>( 31)</u>	- - - - - <u>-</u>	- - - - - <u>-</u>
796 <u>1,416</u>	341 <u>606</u>	( 30) <u>30</u>	28 <u>185</u>	7 <u>55</u>	( 31) <u>31</u>	49 <u>265</u>	15 <u>117</u>
\$ <u>2,212</u>	\$ <u>947</u>	\$ <u>-</u>	\$ <u>213</u>	\$ <u>62</u>	\$ <u>-</u>	\$ <u>314</u>	\$ <u>132</u>

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

### NONMAJOR GOVERNMENTAL FUNDS

#### NONMAJOR DEBT SERVICE FUNDS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	<b>Capital Improvement Tax Notes 2002 Sinking</b>	<b>Unlimited Road and Refunding Bond 2004 Sinking</b>	<b>Limited Tax Permanent Improvement &amp; Refunding Bond 2004 Sinking</b>	<b>Tax Notes Series 2004 Sinking</b>
Revenues:				
Taxes – general property ad valorem	\$ 1,978	\$ 7,613	\$ 1,283	\$ 1,882
Interest	5	31	6	6
Miscellaneous	-	-	-	-
Total revenues	<u>1,983</u>	<u>7,644</u>	<u>1,289</u>	<u>1,888</u>
Expenditures:				
Debt service:				
Principal retirement	2,100	4,050	555	1,525
Interest and fiscal charges	34	3,467	707	321
Bond issuance costs	-	-	-	-
Total expenditures	<u>2,134</u>	<u>7,517</u>	<u>1,262</u>	<u>1,846</u>
Excess (deficiency) of revenues over expenditures	<u>( 151)</u>	<u>127</u>	<u>27</u>	<u>42</u>
Other financing sources (uses):				
Transfers in	-	-	-	157
Transfers out	( 95)	-	-	-
Bonds issued	-	-	-	-
Bonds refunded	-	-	-	-
Premium on sale of bonds	-	-	-	-
Total other financing sources (uses)	<u>( 95)</u>	<u>-</u>	<u>-</u>	<u>157</u>
Net change in fund balances	( 246)	127	27	199
Fund balance – beginning	<u>246</u>	<u>303</u>	<u>68</u>	<u>39</u>
Fund balance – ending	<u>\$ -</u>	<u>\$ 430</u>	<u>\$ 95</u>	<u>\$ 238</u>



<b>Limited Tax Permanent Improvement &amp; Refunding Bond 2005 Sinking</b>	<b>Unlimited Road and Refunding Bond 2005 Sinking</b>	<b>Nonmajor Debt Service Funds Total</b>
\$ -	\$ -	\$ 28,723
245	201	728
-	-	1
<u>245</u>	<u>201</u>	<u>29,452</u>
-	-	16,615
-	-	11,382
<u>491</u>	<u>405</u>	<u>896</u>
<u>491</u>	<u>405</u>	<u>28,893</u>
( 246)	( 204)	559
235	793	1,185
-	-	( 1,185)
18,664	26,763	45,427
( 19,785)	( 28,801)	( 48,586)
<u>1,387</u>	<u>2,041</u>	<u>3,428</u>
<u>501</u>	<u>796</u>	<u>269</u>
255	592	828
-	-	7,503
<u>\$ 255</u>	<u>\$ 592</u>	<u>\$ 8,331</u>

**COLLIN COUNTY, TEXAS**

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

**UNLIMITED TAX REFUNDING BOND 1988 SINKING DEBT SERVICE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues – interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	( <u>5</u> )	( <u>5</u> )
Net change in fund balance	-	-	( <u>5</u> )	\$( <u>5</u> )
Fund balance – beginning	<u>5</u>	<u>5</u>	<u>5</u>	
Fund balance – ending	\$ <u>5</u>	\$ <u>5</u>	\$ <u>-</u>	

**COLLIN COUNTY, TEXAS**

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

**LIMITED TAX REFUNDING BOND SINKING DEBT SERVICE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues – interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1</u>	\$ <u>1</u>
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>( 7)</u>	<u>( 7)</u>
Net change in fund balance	-	-	( 6)	\$ <u>( 6)</u>
Fund balance – beginning	<u>6</u>	<u>6</u>	<u>6</u>	
Fund balance – ending	\$ <u>6</u>	\$ <u>6</u>	\$ <u>-</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### JUVENILE DETENTION FACILITY BOND SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Debt service:				
Interest and fiscal charges	-	-	15	( 15)
Total expenditures	-	-	15	( 15)
Excess (deficiency) of revenues over expenditures	-	-	( 15)	( 15)
Other financing uses:				
Transfers out	-	-	( 3)	( 3)
Total other financing uses	-	-	( 3)	( 3)
Net change in fund balance	-	-	( 18)	<u>\$( 18)</u>
Fund balance – beginning	18	18	18	
Fund balance – ending	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ -</u>	

**COLLIN COUNTY, TEXAS**

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

**UNLIMITED ROAD BOND 1995 SINKING DEBT SERVICE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Taxes – general property ad valorem	\$ 1,179	\$ 1,179	\$ 1,187	\$ 8
Interest	<u>15</u>	<u>15</u>	<u>42</u>	<u>27</u>
Total revenues	<u>1,194</u>	<u>1,194</u>	<u>1,229</u>	<u>35</u>
Expenditures:				
Debt service:				
Principal retirement	1,220	1,220	1,220	-
Interest and fiscal charges	<u>285</u>	<u>285</u>	<u>264</u>	<u>21</u>
Total expenditures	<u>1,505</u>	<u>1,505</u>	<u>1,484</u>	<u>21</u>
Excess (deficiency) of revenues over expenditures	<u>( 311)</u>	<u>( 311)</u>	<u>( 255)</u>	<u>56</u>
Other financing uses:				
Transfers out	<u>-</u>	<u>( 412)</u>	<u>( 788)</u>	<u>( 376)</u>
Total other financing uses	<u>-</u>	<u>( 412)</u>	<u>( 788)</u>	<u>( 376)</u>
Net change in fund balance	<u>( 311)</u>	<u>( 723)</u>	<u>( 1,043)</u>	<u>\$( 320)</u>
Fund balance – beginning	<u>2,142</u>	<u>2,142</u>	<u>2,142</u>	
Fund balance – ending	<u>\$ 1,831</u>	<u>\$ 1,419</u>	<u>\$ 1,099</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### CRIMINAL JUSTICE REFUNDING BOND SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
Taxes – general property ad valorem	\$ 3,173	\$ 3,173	\$ 3,195	\$ 22
Interest	<u>25</u>	<u>25</u>	<u>54</u>	<u>29</u>
Total revenues	<u>3,198</u>	<u>3,198</u>	<u>3,249</u>	<u>51</u>
Expenditures:				
Debt service:				
Principal retirement	2,780	2,780	2,780	-
Interest and fiscal charges	<u>700</u>	<u>700</u>	<u>698</u>	<u>2</u>
Total expenditures	<u>3,480</u>	<u>3,480</u>	<u>3,478</u>	<u>2</u>
Excess (deficiency) of revenues over expenditures	( 282)	( 282)	( 229)	\$ <u>53</u>
Fund balance – beginning	<u>1,971</u>	<u>1,971</u>	<u>1,971</u>	
Fund balance – ending	\$ <u>1,689</u>	\$ <u>1,689</u>	\$ <u>1,742</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### UNLIMITED TAX ROAD BOND 1999 SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
Taxes – general property ad valorem	\$ 4,743	\$ 4,743	\$ 4,776	\$ 33
Interest	<u>25</u>	<u>25</u>	<u>65</u>	<u>40</u>
Total revenues	<u>4,768</u>	<u>4,768</u>	<u>4,841</u>	<u>73</u>
Expenditures:				
Debt service:				
Principal retirement	1,745	1,745	1,745	-
Interest and fiscal charges	<u>2,963</u>	<u>2,963</u>	<u>2,300</u>	<u>663</u>
Total expenditures	<u>4,708</u>	<u>4,708</u>	<u>4,045</u>	<u>663</u>
Excess (deficiency) of revenues over expenditures	60	60	796	\$ <u>736</u>
Fund balance – beginning	<u>1,416</u>	<u>1,416</u>	<u>1,416</u>	
Fund balance – ending	\$ <u>1,476</u>	\$ <u>1,476</u>	\$ <u>2,212</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### LIMITED TAX PERMANENT IMPROVEMENT BOND 1999 SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	<b><u>(Negative)</u></b>
Revenues:				
Taxes – general property ad valorem	\$ 2,533	\$ 2,533	\$ 2,550	\$ 17
Interest	<u>11</u>	<u>11</u>	<u>34</u>	<u>23</u>
Total revenues	<u>2,544</u>	<u>2,544</u>	<u>2,584</u>	<u>40</u>
Expenditures:				
Debt service:				
Principal retirement	965	965	965	-
Interest and fiscal charges	<u>1,546</u>	<u>1,546</u>	<u>1,053</u>	<u>493</u>
Total expenditures	<u>2,511</u>	<u>2,511</u>	<u>2,018</u>	<u>493</u>
Excess (deficiency) of revenues over expenditures	<u>33</u>	<u>33</u>	<u>566</u>	<u>533</u>
Other financing uses:				
Transfers out	<u>-</u>	<u>( 273)</u>	<u>( 225)</u>	<u>48</u>
Total other financing uses	<u>-</u>	<u>( 273)</u>	<u>( 225)</u>	<u>48</u>
Net change in fund balance	33	( 240)	341	<u>\$ 581</u>
Fund balance – beginning	<u>606</u>	<u>606</u>	<u>606</u>	
Fund balance – ending	<u>\$ 639</u>	<u>\$ 366</u>	<u>\$ 947</u>	



# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### CAPITAL IMPROVEMENT TAX NOTES 2001 SINKING DEBT SERVICE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 1	\$ 1
Total revenues	-	-	1	1
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	1	1
Other financing uses:				
Transfers out	-	-	( 31)	( 31)
Net change in fund balance	-	-	( 30)	\$( 30)
Fund balance – beginning	30	30	30	
Fund balance – ending	\$ 30	\$ 30	\$ -	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### UNLIMITED TAX ROAD BOND 2001 SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
Taxes – general property ad valorem	\$ 1,195	\$ 1,195	\$ 1,203	\$ 8
Interest	<u>4</u>	<u>4</u>	<u>10</u>	<u>6</u>
Total revenues	<u>1,199</u>	<u>1,199</u>	<u>1,213</u>	<u>14</u>
Expenditures:				
Debt service:				
Principal retirement	535	535	535	-
Interest and fiscal charges	<u>651</u>	<u>651</u>	<u>650</u>	<u>1</u>
Total expenditures	<u>1,186</u>	<u>1,186</u>	<u>1,185</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	13	13	28	\$ <u>15</u>
Fund balance – beginning	<u>185</u>	<u>185</u>	<u>185</u>	
Fund balance – ending	\$ <u>198</u>	\$ <u>198</u>	\$ <u>213</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### LIMITED TAX PERMANENT IMPROVEMENT BOND 2001 SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes – general property ad valorem	\$ 381	\$ 381	\$ 383	\$ 2
Interest	<u>2</u>	<u>2</u>	<u>4</u>	<u>2</u>
Total revenues	<u>383</u>	<u>383</u>	<u>387</u>	<u>4</u>
Expenditures:				
Debt service:				
Principal retirement	170	170	170	-
Interest and fiscal charges	<u>211</u>	<u>211</u>	<u>210</u>	<u>1</u>
Total expenditures	<u>381</u>	<u>381</u>	<u>380</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	2	2	7	\$ <u>5</u>
Fund balance – beginning	<u>55</u>	<u>55</u>	<u>55</u>	
Fund balance – ending	\$ <u>57</u>	\$ <u>57</u>	\$ <u>62</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### LIMITED TAX PERMANENT IMPROVEMENT BOND 2002 SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes – general property ad valorem	\$ 2,089	\$ 2,089	\$ 2,103	\$ 14
Interest	<u>8</u>	<u>8</u>	<u>17</u>	<u>9</u>
Total revenues	<u>2,097</u>	<u>2,097</u>	<u>2,120</u>	<u>23</u>
Expenditures:				
Debt service:				
Interest and fiscal charges	870	870	870	-
Bond issuance costs	<u>1,202</u>	<u>1,202</u>	<u>1,201</u>	<u>1</u>
Total expenditures	<u>2,072</u>	<u>2,072</u>	<u>2,071</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	25	25	49	\$ <u>24</u>
Fund balance – beginning	<u>265</u>	<u>265</u>	<u>265</u>	
Fund balance – ending	\$ <u>290</u>	\$ <u>290</u>	\$ <u>314</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### UNLIMITED TAX REFUNDING BOND 2001 SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Taxes – general property ad valorem	\$ 566	\$ 566	\$ 570	\$ 4
Interest	3	3	6	3
Miscellaneous	-	-	1	1
Total revenues	<u>569</u>	<u>569</u>	<u>577</u>	<u>8</u>
Expenditures:				
Debt service:				
Principal retirement	100	100	100	-
Interest and fiscal charges	<u>463</u>	<u>463</u>	<u>462</u>	<u>1</u>
Total expenditures	<u>563</u>	<u>563</u>	<u>562</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	6	6	15	\$ <u>9</u>
Fund balance – beginning	<u>117</u>	<u>117</u>	<u>117</u>	
Fund balance – ending	<u>\$ 123</u>	<u>\$ 123</u>	<u>\$ 132</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### CAPITAL IMPROVEMENT TAX NOTES 2002 SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Taxes – general property ad valorem	\$ 1,967	\$ 1,967	\$ 1,978	\$ 11
Interest	<u>7</u>	<u>7</u>	<u>5</u>	<u>(2)</u>
Total revenues	<u>1,974</u>	<u>1,974</u>	<u>1,983</u>	<u>9</u>
Expenditures:				
Debt service:				
Principal retirement	2,100	2,100	2,100	-
Interest and fiscal charges	<u>38</u>	<u>38</u>	<u>34</u>	<u>4</u>
Total expenditures	<u>2,138</u>	<u>2,138</u>	<u>2,134</u>	<u>4</u>
Excess (deficiency) of revenues over expenditures	<u>(164)</u>	<u>(164)</u>	<u>(151)</u>	<u>13</u>
Other financing uses:				
Operating transfers out	<u>-</u>	<u>-</u>	<u>(95)</u>	<u>(95)</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>(95)</u>	<u>(95)</u>
Net change in fund balance	<u>(164)</u>	<u>(164)</u>	<u>(246)</u>	<u>\$(82)</u>
Fund balance – beginning	<u>246</u>	<u>246</u>	<u>246</u>	
Fund balance – ending	<u>\$ 82</u>	<u>\$ 82</u>	<u>\$ -</u>	

# **COLLIN COUNTY, TEXAS**

## **SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

### **UNLIMITED ROAD AND REFUNDING BOND 2004 SINKING DEBT SERVICE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
Taxes - general property ad valorem	\$ 7,561	\$ 7,561	\$ 7,613	\$ 52
Interest	<u>30</u>	<u>30</u>	<u>31</u>	<u>1</u>
Total revenues	<u>7,591</u>	<u>7,591</u>	<u>7,644</u>	<u>53</u>
Expenditures:				
Debt service:				
Principal retirement	4,050	4,050	4,050	-
Interest and fiscal charges	<u>3,468</u>	<u>3,468</u>	<u>3,467</u>	<u>1</u>
Total expenditures	<u>7,518</u>	<u>7,518</u>	<u>7,517</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	73	73	127	\$ <u>54</u>
Fund balance – beginning	<u>303</u>	<u>303</u>	<u>303</u>	
Fund balance – ending	\$ <u>376</u>	\$ <u>376</u>	\$ <u>430</u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### LIMITED TAX PERMANENT IMPROVEMENT AND REFUNDING BOND 2004 SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Taxes - general property ad valorem	\$ 1,274	\$ 1,274	\$ 1,283	\$ 9
Interest	<u>4</u>	<u>4</u>	<u>6</u>	<u>2</u>
Total revenues	<u>1,278</u>	<u>1,278</u>	<u>1,289</u>	<u>11</u>
Expenditures:				
Debt service:				
Principal retirement	555	555	555	-
Interest and fiscal charges	<u>709</u>	<u>709</u>	<u>707</u>	<u>2</u>
Total expenditures	<u>1,264</u>	<u>1,264</u>	<u>1,262</u>	<u>2</u>
Excess (deficiency) of revenues over expenditures	14	14	27	\$ <u>13</u>
Fund balance – beginning	<u>68</u>	<u>68</u>	<u>68</u>	
Fund balance – ending	\$ <u>82</u>	\$ <u>82</u>	\$ <u>95</u>	



# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### TAX NOTES SERIES 2004 SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
Taxes - general property ad valorem	\$ 1,866	\$ 1,866	\$ 1,882	\$ 16
Interest	<u>16</u>	<u>16</u>	<u>6</u>	<u>(10)</u>
Total revenues	<u>1,882</u>	<u>1,882</u>	<u>1,888</u>	<u>6</u>
Expenditures:				
Debt service:				
Principal retirement	1,525	1,525	1,525	-
Interest and fiscal charges	<u>322</u>	<u>322</u>	<u>321</u>	<u>1</u>
Total expenditures	<u>1,847</u>	<u>1,847</u>	<u>1,846</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	<u>35</u>	<u>35</u>	<u>42</u>	<u>7</u>
Other financing sources:				
Operating transfers in	<u>-</u>	<u>31</u>	<u>157</u>	<u>126</u>
Total other financing sources	<u>-</u>	<u>31</u>	<u>157</u>	<u>126</u>
Net change in fund balance	35	66	199	\$ <u>133</u>
Fund balance - beginning	<u>39</u>	<u>39</u>	<u>39</u>	
Fund balance - ending	\$ <u>74</u>	\$ <u>105</u>	\$ <u>238</u>	

**COLLIN COUNTY, TEXAS**

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

**LIMITED TAX PERMANENT IMPROVEMENT AND REFUNDING  
BOND 2005 SINKING DEBT SERVICE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Interest	\$ -	\$ 249	\$ 245	\$( 4)
Total revenues	<u>-</u>	<u>249</u>	<u>245</u>	<u>( 4)</u>
Expenditures:				
Debt service:				
Bond issuance costs	<u>-</u>	<u>499</u>	<u>491</u>	<u>8</u>
Total expenditures	<u>-</u>	<u>499</u>	<u>491</u>	<u>8</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>( 250)</u>	<u>( 246)</u>	<u>4</u>
Other financing sources (uses):				
Transfers in	-	283	235	( 48)
Bonds issued	-	18,672	18,664	( 8)
Refunding escrow payments	-	( 19,833)	( 19,785)	48
Premium on sale of bonds	<u>-</u>	<u>1,387</u>	<u>1,387</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>509</u>	<u>501</u>	<u>( 8)</u>
Net change in fund balance	-	259	255	<u><u>\$( 4)</u></u>
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ 259</u></u>	<u><u>\$ 255</u></u>	

# COLLIN COUNTY, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

### UNLIMITED ROAD AND REFUNDING BOND 2005 SINKING DEBT SERVICE FUND

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ 201	\$ 201	\$ -
Total revenues	-	201	201	-
Expenditures:				
Debt service:				
Bond issuance costs	-	413	405	8
Total expenditures	-	413	405	8
Excess (deficiency) of revenues over expenditures	-	( 212)	( 204)	8
Other financing sources (uses):				
Transfers in	-	803	793	( 10)
Bonds issued	-	26,771	26,763	( 8)
Refunding escrow payments	-	( 28,810)	( 28,801)	9
Premium on sale of bonds	-	2,040	2,041	1
Total other financing sources (uses)	-	804	796	( 8)
Net change in fund balance	-	592	592	\$ -
Fund balance - beginning	-	-	-	
Fund balance - ending	\$ -	\$ 592	\$ 592	

## **CAPITAL PROJECT FUNDS**

**PERMANENT IMPROVEMENT FUND** – to account for the receipt of tax monies and the expenditures of those monies on approved capital projects. This constitutional fund is financed by a designated part of the annual property tax levy.

**LIMITED TAX PERMANENT IMPROVEMENTS AND REFUNDING BOND FUND, SERIES 2004** – to account for the bond proceeds issued for the purpose of parks and County facilities; refund a portion of the County's outstanding debt; and to pay for the cost of issuance associated with the sale of these bonds. Financing was provided by \$14,165,000 in general obligation bond proceeds.

**TAX NOTES, SERIES 2004** – to account for: (i) the acquisition of software, hardware, and computer equipment; (ii) to pay professional services related to the Project, and (iii) pay costs of issuance associated with the sale of the Notes. Financing was provided by \$12,000,000 in tax note proceeds.

**UNLIMITED TAX ROAD BOND FUND** – to account for the costs of constructing and maintaining roads, bridges and highways. Financing is provided by \$26,650,000 of the general obligations bonds proceeds.

**OPEN SPACE BOND FUND** – to account for the costs of acquiring and improving lands and buildings for park purposes. Financing is provided by \$2,500,000 of general obligation bond proceeds.

**UNLIMITED TAX ROAD BOND, SERIES 1995** – to account for the costs of constructing and maintaining roads, bridges and highways. Financing is provided by \$45,000,000 of general obligation bond proceeds.

**JUVENILE DETENTION FACILITY BOND FUND, SERIES 1995** – to account for the costs of constructing a new juvenile detention facility. Financing is provided by \$5,000,000 in general obligation bond proceeds.

**CAPITAL IMPROVEMENTS TAX NOTES FUND, SERIES 1996** – to account for the cost of various renovation projects. Financing approved through the issuance of \$4,500,000 in tax notes.

**UNLIMITED TAX ROAD BOND, SERIES 1999** – to account for the costs of constructing and maintaining roads, bridges and highways as approved by the voters in 1999. Financing is provided by \$25,670,000 of general obligation bond proceeds.

**LIMITED TAX PERMANENT IMPROVEMENTS FUND, SERIES 1999** – to account for the costs of acquiring, constructing, improving and renovating criminal justice and related facilities and to pay issuance costs. Financing is provided by \$33,750,000 of general obligation bond proceeds. For financial presentation, this bond issued is consolidated under Limited Tax Road Bond Series 1999.

## **CAPITAL PROJECT FUNDS Continued**

**LIMITED TAX PERMANENT IMPROVEMENTS BOND FUND, SERIES 2001** – to account for the costs of criminal justice facilities, renovation of the old Collin County Courthouse, land for park and open space. Financing is provided by \$4,975,000 in general obligation bond proceeds.

**CAPITAL IMPROVEMENT TAX NOTES, SERIES 2001** – to account for the cost to purchase equipment and materials to upgrade and improve the County's computer systems, vehicles, renovate the courthouse and pay for professional services in connection therewith. Funding is provided by \$4,400,000 in general obligation bond proceeds.

**CAPITAL IMPROVEMENT TAX NOTES, SERIES 2001A** – to account for: (i) the acquisition of software, hardware, and computer related equipment for the County voting system and web project, (ii) to pay professional services related to the previous projects, and (iii) to pay all or a portion of the costs of issuance of the Notes. Funding is provided by \$4,500,000 in general obligation bond proceeds.

**CAPITAL IMPROVEMENT TAX NOTES, SERIES 2002** – to account for: (i) the acquisition of software, hardware, and computer related equipment for the County (the "Project"), (ii) to pay professional services related to the Project, and (iii) pay costs of issuance associated with the sale of the Notes. Funding is provided by \$8,000,000 in general obligation bond proceeds.

**LIMITED TAX PERMANENT IMPROVEMENTS FUND, SERIES 2002** – to account for bond proceeds and costs of acquiring, constructing, developing, and equipping a youth camp and related facilities, and to pay issuance costs. Financing is provided by \$26,000,000 of general obligation bond proceeds.

**UNLIMITED TAX ROAD AND REFUNDING BOND FUND, SERIES 2005** – to account for the bond proceeds issued for the purpose of roads and highways and; refund a portion of the County's outstanding debt; and to pay for the cost of issuance associated with the sale of these bonds. Financing was provided by \$43,175,000 in general obligation bond proceeds.

**COLLIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**NONMAJOR CAPITAL PROJECTS FUNDS**

**SEPTEMBER 30, 2005**  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Permanent Improvement</b>	<b>Limited Tax Permanent Improvement and Refunding Bond Series 2004</b>	<b>Tax Notes Series 2004</b>	<b>Unlimited Tax Road Bond</b>
Cash and cash equivalents	\$ 12,580	\$ 7,251	\$ 9,979	\$ 117
Investments	3	-	-	-
Receivables:				
Taxes (net of allowance for uncollectibles)	111	-	-	-
Due from other governments	-	-	-	-
Due from other funds	166	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	\$ <u>12,860</u>	\$ <u>7,251</u>	\$ <u>9,979</u>	\$ <u>117</u>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$ 949	\$ 129	\$ -	\$ -
Payroll payable	-	-	-	-
Due to other funds	-	47	-	-
Deferred revenue	-	-	-	-
Deferred tax revenue	95	-	-	-
Total liabilities	<hr/> 1,044	<hr/> 176	<hr/> -	<hr/> -
Fund balances:				
Reserve for capital projects	5,563	3,623	5,313	116
Reserve for encumbrances	6,253	3,452	4,666	1
Total fund balances	<hr/> 11,816	<hr/> 7,075	<hr/> 9,979	<hr/> 117
Total liabilities and fund balances	\$ <u>12,860</u>	\$ <u>7,251</u>	\$ <u>9,979</u>	\$ <u>117</u>

<b>Open Space Bond</b>	<b>Unlimited Tax Road Bond 1995</b>	<b>Juvenile Detention Facility 1995</b>	<b>Capital Improvement Tax Notes 1996</b>	<b>Unlimited Tax Road Bond 1999</b>	<b>Limited Tax Permanent Improvement Series 1999</b>	<b>Limited Tax Permanent Improvement Series 2001</b>
\$ 14	\$ 1,224	\$ 31	\$ 91	\$ 19,970	\$ 1,202	\$ 2,164
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1
-	216	-	-	-	-	-
<u>\$ 14</u>	<u>\$ 1,440</u>	<u>\$ 31</u>	<u>\$ 91</u>	<u>\$ 19,970</u>	<u>\$ 1,202</u>	<u>\$ 2,165</u>
\$ -	\$ 5	\$ -	\$ -	\$ 140	\$ -	\$ 4
-	-	-	-	-	-	-
-	-	-	-	1	-	-
-	212	-	-	-	-	-
-	-	-	-	-	-	-
-	217	-	-	141	-	4
14	770	31	91	14,960	763	1,256
-	453	-	-	4,869	439	905
<u>14</u>	<u>1,223</u>	<u>31</u>	<u>91</u>	<u>19,829</u>	<u>1,202</u>	<u>2,161</u>
<u>\$ 14</u>	<u>\$ 1,440</u>	<u>\$ 31</u>	<u>\$ 91</u>	<u>\$ 19,970</u>	<u>\$ 1,202</u>	<u>\$ 2,165</u>

(continued)

**COLLIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**NONMAJOR CAPITAL PROJECTS FUNDS**

**SEPTEMBER 30, 2005**  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Capital Improvement Tax Notes Series 2001</b>	<b>Capital Improvement Tax Notes Series 2001A</b>	<b>Capital Improvement Tax Notes Series 2002</b>	<b>Limited Tax Permanent Improvement Series 2002</b>
Cash and cash equivalents	\$ 1,557	\$ 1,909	\$ 2,460	\$ 6,709
Investments	-	-	-	-
Receivables:				
Taxes (net of allowance for uncollectibles)	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Interest	-	-	-	6
Miscellaneous	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	\$ <u>1,557</u>	\$ <u>1,909</u>	\$ <u>2,460</u>	\$ <u>6,715</u>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 122	\$ 545
Payroll payable	-	-	-	1
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Deferred tax revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>122</u>	<u>546</u>
Fund balances:				
Reserve for capital projects	1,503	1,909	1,678	3,437
Reserve for encumbrances	<u>54</u>	<u>-</u>	<u>660</u>	<u>2,732</u>
Total fund balances	<u>1,557</u>	<u>1,909</u>	<u>2,338</u>	<u>6,169</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund balances	\$ <u>1,557</u>	\$ <u>1,909</u>	\$ <u>2,460</u>	\$ <u>6,715</u>



<b>Unlimited Tax Road Bond 2005</b>	<b>Nonmajor Capital Project Funds Total</b>
\$ 14,550	\$ 81,808
2,984	2,987
-	111
417	417
-	166
43	50
-	216
<u>\$ 17,994</u>	<u>\$ 85,755</u>
\$ 174	\$ 2,068
-	1
-	48
-	212
-	95
<u>174</u>	<u>2,424</u>
17,264	58,291
556	25,040
<u>17,820</u>	<u>83,331</u>
<u>\$ 17,994</u>	<u>\$ 85,755</u>

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

### NONMAJOR GOVERNMENTAL FUNDS

### NONMAJOR CAPITAL PROJECTS FUNDS

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<u>Permanent Improvement</u>	<u>Limited Tax Permanent Improvement and Refunding Bond Series 2004</u>	<u>Tax Notes Series 2004</u>	<u>Unlimited Tax Road Bond</u>
Revenues:				
Taxes – general property ad valorem	\$ 4,767	\$ -	\$ -	\$ -
Fees and permits	-	-	-	-
Federal and state funds	-	-	-	-
Other local government funds	-	-	-	-
Interest	<u>298</u>	<u>213</u>	<u>256</u>	<u>3</u>
Total revenues	<u>5,065</u>	<u>213</u>	<u>256</u>	<u>3</u>
Expenditures:				
Capital projects:				
General administration	-	-	597	-
Public facilities	1,859	2,180	-	-
Public transportation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,859</u>	<u>2,180</u>	<u>597</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,206</u>	<u>( 1,967)</u>	<u>( 341)</u>	<u>3</u>
Other financing sources (uses):				
Sale of capital assets	-	-	-	-
Bonds issued	-	-	-	-
Premium on sale of bonds	<u>-</u>	<u>-</u>	<u>5</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5</u>	<u>-</u>
Net change in fund balances	3,206	( 1,967)	( 336)	3
Fund balances – beginning	<u>8,610</u>	<u>9,042</u>	<u>10,315</u>	<u>114</u>
Fund balances – ending	<u>\$ 11,816</u>	<u>\$ 7,075</u>	<u>\$ 9,979</u>	<u>\$ 117</u>

<u>Open Space Bond</u>	<u>Unlimited Tax Road Bond 1995</u>	<u>Juvenile Detention Facility 1995</u>	<u>Limited Capital Improvement Tax Notes Series 1996</u>	<u>Unlimited Tax Road Bond 1999</u>	<u>Limited Tax Permanent Improvement Series 1999</u>	<u>Limited Tax Permanent Improvement Series 2001</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	13	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	38	1	3	596	33	68
<u>-</u>	<u>51</u>	<u>1</u>	<u>3</u>	<u>596</u>	<u>33</u>	<u>68</u>
-	-	-	19	-	-	-
-	-	-	-	-	143	580
-	1,281	-	-	5,951	-	-
<u>-</u>	<u>1,281</u>	<u>-</u>	<u>19</u>	<u>5,951</u>	<u>143</u>	<u>580</u>
-	( 1,230)	1	( 16)	( 5,355)	( 110)	( 512)
-	184	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	( 1,046)	1	( 16)	( 5,355)	( 110)	( 512)
14	2,269	30	107	25,184	1,312	2,673
<u>\$ 14</u>	<u>\$ 1,223</u>	<u>\$ 31</u>	<u>\$ 91</u>	<u>\$ 19,829</u>	<u>\$ 1,202</u>	<u>\$ 2,161</u>

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

### NONMAJOR GOVERNMENTAL FUNDS

### NONMAJOR CAPITAL PROJECTS FUNDS

**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

	<u>Capital Improvement Tax Notes Series 2001</u>	<u>Capital Improvement Tax Notes Series 2001A</u>	<u>Capital Improvement Tax Notes Series 2002</u>	<u>Limited Tax Permanent Improvement Series 2002</u>
Revenues:				
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -
Fees and permits	-	-	-	-
Federal and state funds	-	1,887	-	-
Other local government funds	-	-	-	-
Interest	<u>41</u>	<u>14</u>	<u>78</u>	<u>337</u>
Total revenues	<u>41</u>	<u>1,901</u>	<u>78</u>	<u>337</u>
Expenditures:				
Capital projects:				
General administration	114	1	1,655	-
Public facilities	-	-	-	14,128
Public transportation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>114</u>	<u>1</u>	<u>1,655</u>	<u>14,128</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 73)</u>	<u>1,900</u>	<u>( 1,577)</u>	<u>( 13,791)</u>
Other financing sources (uses):				
Sale of capital assets	-	-	-	-
Bonds issued	-	-	-	-
Premium on sale of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	( 73)	1,900	( 1,577)	( 13,791)
Fund balances – beginning	<u>1,630</u>	<u>9</u>	<u>3,915</u>	<u>19,960</u>
Fund balances – ending	<u>\$ 1,557</u>	<u>\$ 1,909</u>	<u>\$ 2,338</u>	<u>\$ 6,169</u>

<b>Unlimited Tax Road Bond 2005</b>	<b>Nonmajor Capital Project Funds Total</b>
\$ -	\$ 4,767
-	13
-	1,887
417	417
<u>263</u>	<u>2,242</u>
<u>680</u>	<u>9,326</u>
-	2,386
-	18,890
<u>227</u>	<u>7,459</u>
<u>227</u>	<u>28,735</u>
<u>453</u>	<u>( 19,409)</u>
-	184
16,412	16,412
<u>955</u>	<u>960</u>
<u>17,367</u>	<u>17,556</u>
17,820	( 1,853)
<u>-</u>	<u>85,184</u>
<u>\$ 17,820</u>	<u>\$ 83,331</u>

## **INTERNAL SERVICE FUND**

**LIABILITY INSURANCE FUND** - to account for receipt of insurance premiums from other funds and interest earnings as well as expenses for claims of the County's self-insured liability program.

**WORKERS' COMPENSATION INSURANCE FUND** – to account for receipt of insurance premiums from other funds and interest earnings as well as expenses for claims of the County's self-insured workers' compensation program.

**INSURANCE CLAIM FUND** – to account for receipt of insurance premiums from other funds and interest earnings as well as expenses for insurance claims for health benefits provided by the County's self-insurance.

**UNEMPLOYMENT ASSESSMENT FUND** – to account for the assessments incurred in other funds and the payment of those unemployment assessments.

**FLEXIBLE BENEFIT FUND** – to account for the receipts and expenditures of an employee benefit plan for the County under Section 125 of the Internal Revenue Code.

**EMPLOYEE PAID BENEFITS FUNDS** – to account for the receipts and expenditures of employee paid optional benefits.

**ANIMAL SHELTER FUNDS** – to account for the receipts and expenditures associated with the running of a Countywide animal shelter.

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF NET ASSETS

### INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Liability Insurance	Workers' Compensation Insurance	Insurance Claim	Unemployment Assessment	Flexible Benefits	Employee Benefits Paid	Animal Shelter	Total
<b>Assets</b>								
Current assets:								
Cash and cash equivalents	\$ 1,423	\$ 1,096	\$ 3,507	\$ 329	\$ 162	\$ 11	\$ -	\$ 6,528
Receivables:								
Miscellaneous receivables	28	-	33	-	-	-	-	61
Total current assets	1,451	1,096	3,540	329	162	11	-	6,589
Capital assets:								
Construction in progress	-	-	-	-	-	-	166	166
Machinery and equipment	-	-	-	-	-	-	34	34
Total capital assets	-	-	-	-	-	-	200	200
Total assets	\$ 1,451	\$ 1,096	\$ 3,540	\$ 329	\$ 162	\$ 11	\$ 200	\$ 6,789
<b>Liabilities</b>								
Current liabilities:								
Accounts payable	\$ 11	\$ 38	\$ 1,335	\$ 10	\$ 10	\$ 1	\$ -	\$ 1,405
Payroll payable	-	-	3	-	-	-	-	3
Claims payable	446	638	855	-	-	-	-	1,939
Due to other funds	-	-	-	-	-	-	200	200
Total liabilities	457	676	2,193	10	10	1	200	3,547
<b>Net assets</b>								
Unrestricted	994	420	1,347	319	152	10	-	3,242
Total net assets	\$ 994	\$ 420	\$ 1,347	\$ 319	\$ 152	\$ 10	\$ -	\$ 3,242

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND ASSETS

### INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Liability Insurance	Workers' Compensation Insurance	Insurance Claim	Unemployment Assessment	Flexible Benefits	Employee Benefits Paid	Total
Operating revenues:							
Premiums	\$ 800	\$ 300	\$ 15,330	\$ 176	\$ 1,837	\$ 338	\$ 18,781
Other	<u>26</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36</u>
Total operating revenues	<u>826</u>	<u>300</u>	<u>15,340</u>	<u>176</u>	<u>1,837</u>	<u>338</u>	<u>18,817</u>
Operating expenses:							
Administration	-	13	780	-	-	-	793
Benefits	<u>659</u>	<u>316</u>	<u>13,312</u>	<u>80</u>	<u>1,838</u>	<u>348</u>	<u>16,553</u>
Total operating expenses	<u>659</u>	<u>329</u>	<u>14,092</u>	<u>80</u>	<u>1,838</u>	<u>348</u>	<u>17,346</u>
Operating income (loss)	167	( 29)	1,248	96	( 1)	( 10)	1,471
Nonoperating revenues:							
Interest income	<u>29</u>	<u>26</u>	<u>83</u>	<u>7</u>	<u>4</u>	<u>1</u>	<u>150</u>
Change in net assets	196	( 3)	1,331	103	3	( 9)	1,621
Total net assets – beginning	<u>798</u>	<u>423</u>	<u>16</u>	<u>216</u>	<u>149</u>	<u>19</u>	<u>1,621</u>
Total net assets – ending	<u>\$ 994</u>	<u>\$ 420</u>	<u>\$ 1,347</u>	<u>\$ 319</u>	<u>\$ 152</u>	<u>\$ 10</u>	<u>\$ 3,242</u>



# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CASH FLOWS

### INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2004

(Amounts expressed in thousands)

	Liability Insurance	Workers' Compensation Insurance	Insurance Claim	Unemployment Assessment	Flexible Benefits	Employee Benefits Paid	Total
Cash flows from operating activities:							
Receipts from customers and users	\$ 800	\$ 300	\$ 18,806	\$ 175	\$ 1,837	\$ 338	\$ 22,256
Insurance recovery	7	-	10	-	-	-	17
Administration costs	-	( 2)	( 779)	-	-	-	( 781)
Benefits paid	( 660)	( 313)	( 14,819)	( 91)	( 1,847)	( 347)	( 18,077)
Net cash provided (used) by operating activities	147	( 15)	3,218	84	( 10)	( 9)	3,415
Cash flows from investing activities:							
Interest income	29	26	83	7	4	1	150
Net increase (decrease) in cash and cash equivalents	176	11	3,301	91	( 6)	( 8)	3,565
Cash and cash equivalents – beginning	1,247	1,085	206	238	168	19	2,963
Cash and cash equivalents – ending	\$ 1,423	\$ 1,096	\$ 3,507	\$ 329	\$ 162	\$ 11	\$ 6,528
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	\$ 167	\$( 29)	\$ 1,248	\$ 96	\$( 1)	\$( 10)	\$ 1,471
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Increase (decrease) in intergovernmental receivable	( 19)	-	( 29)	-	-	-	( 48)
Increase (decrease) in due from other funds	-	-	3,505	-	-	-	3,505
Increase (decrease) in accounts payable	( 1)	14	( 788)	( 12)	( 9)	1	( 795)
Increase (decrease) in payroll payable	-	-	3	-	-	-	3
Increase (decrease) in due to other funds	-	-	( 721)	-	-	-	( 721)
Total adjustments	( 20)	14	1,970	( 12)	( 9)	1	1,944
Net cash provided (used) by operating activities	\$ 147	\$( 15)	\$ 3,218	\$ 84	\$( 10)	\$( 9)	\$ 3,415

## **AGENCY FUNDS**

**COMMUNITY SUPERVISION FUND** – to account for collection and disbursement of fines and fees.

**JUVENILE PROBATION FUND** – to account for collection and disbursement of fines and fees.

**STATE FEE FUND** – to account for monies due to the State as a result of collections of mandated levies resulting from conviction of certain offenses. The County collects these funds as the agent for the State.

**WEEKLY TAX FUND** – to account for monies received from the ad valorem collections to facilitate investments. The monies are distributed to the appropriate funds at the rates determined by the Commissioners Court.

**OFFICER’S TRUST FUND** – to account for monies due from various County officials to various individuals.

**BAIL SECURITY FUND** – to account for the statutory mandated deposit of bail bond firms licensed for appearance bonding in Collin County.

**COUNTY CLERK – OTHER FUNDS** – to account for collection of fees and other costs and distribution of those monies.

**COUNTY CLERK – TRUST FUNDS** – to account for monies which are administered for other persons by the County Clerk’s Office.

**DISTRICT CLERK – OTHER FUNDS** – to account for collection of fees and other costs and distribution of those monies.

**DISTRICT CLERK – TRUST FUNDS** – to account for monies which are administered for other persons by the District Clerk’s Office.

**CONSTABLE FUNDS** – to account for the collection and disbursement of fines and fees by precinct.

**JUSTICE OF THE PEACE FUNDS** – to account for the collection and disbursement of fines and fees by precinct and place.

**JAIL CASE COORDINATOR FUND** – to account for collection and disbursement fees.

**JAIL COMMISSARY FUND** – to account for proceeds received from the sale of goods to inmates and expenditures of same.

**INMATE TRUST FUND** – to account for inmate money used to buy commissary goods.

**TAX ASSESSOR COLLECTOR FUND** – to account for collection and disbursement of tax revenue and other fees.

**DISTRICT ATTORNEY TRUST FUND** – to account for collection and disbursement of fines and fees.

**CHILD PROTECTION BOARD FUND** – to account for proceeds collected and disbursed for child protective services.

**SHERIFF’S FUND** – to account for the collection and disbursement of fines and fees.

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>OFFICERS' TRUST FUND</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 303	\$ 544	\$ 530	\$ 317
Miscellaneous receivables	-	-	-	-
Total assets	<u>\$ 303</u>	<u>\$ 544</u>	<u>\$ 530</u>	<u>\$ 317</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 303	\$ 15	\$ 1	\$ 317
Total liabilities	<u>\$ 303</u>	<u>\$ 15</u>	<u>\$ 1</u>	<u>\$ 317</u>
<b><u>STATE FEES AGENCY</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 718	\$ 8,270	\$ 8,243	\$ 745
Due from other agency funds	27	2,974	2,991	10
Miscellaneous receivables	42	73	45	70
Total assets	<u>\$ 787</u>	<u>\$ 11,317</u>	<u>\$ 11,279</u>	<u>\$ 825</u>
<u>Liabilities</u>				
Due to other governments	\$ 96	\$ 4,338	\$ 4,427	\$ 7
Due to others/vouchers payable	691	1,485	1,358	818
Total liabilities	<u>\$ 787</u>	<u>\$ 5,823</u>	<u>\$ 5,785</u>	<u>\$ 825</u>

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>SHERIFF FUND</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 4,792	\$ 4,792	\$ -
Total assets	\$ -	\$ 4,792	\$ 4,792	\$ -
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 1,061	\$ 1,061	\$ -
Due to other agency funds	-	3,288	3,288	-
Due to others/vouchers payable	-	111	111	-
Total liabilities	\$ -	\$ 4,460	\$ 4,460	\$ -
<b><u>DISTRICT CLERK – TRUST FUND</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 2,479	\$ 2,600	\$ 2,680	\$ 2,399
Investments	6,496	542	655	6,383
Total assets	\$ 8,975	\$ 3,142	\$ 3,335	\$ 8,782
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 8,975	\$ 3,142	\$ 3,335	\$ 8,782
Total liabilities	\$ 8,975	\$ 3,142	\$ 3,335	\$ 8,782

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>DISTRICT CLERK – OTHER FUNDS</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 553	\$ 13,549	\$ 13,296	\$ 806
Total assets	<u>\$ 553</u>	<u>\$ 13,549</u>	<u>\$ 13,296</u>	<u>\$ 806</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 6	\$ 5	\$ 1
Due to other agency funds	6	363	362	7
Cash bonds outstanding	508	816	575	749
Cost deposits outstanding	39	132	122	49
Child support payable	<u>-</u>	<u>9,671</u>	<u>9,671</u>	<u>-</u>
Total liabilities	<u>\$ 553</u>	<u>\$ 10,988</u>	<u>\$ 10,735</u>	<u>\$ 806</u>
<b><u>COUNTY CLERK – TRUST FUNDS</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 850	\$ 7,080	\$ 7,629	\$ 301
Investments	<u>3,723</u>	<u>2,377</u>	<u>1,087</u>	<u>5,013</u>
Total assets	<u>\$ 4,573</u>	<u>\$ 9,457</u>	<u>\$ 8,716</u>	<u>\$ 5,314</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 4,573</u>	<u>\$ 9,458</u>	<u>\$ 8,717</u>	<u>\$ 5,314</u>
Total liabilities	<u>\$ 4,573</u>	<u>\$ 9,458</u>	<u>\$ 8,717</u>	<u>\$ 5,314</u>

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>COUNTY CLERK – OTHER FUNDS</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 2,237	\$ 8,957	\$ 9,067	\$ 2,127
Miscellaneous receivables	-	1	1	-
Total assets	<u>\$ 2,237</u>	<u>\$ 8,958</u>	<u>\$ 9,068</u>	<u>\$ 2,127</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 24	\$ 24	\$ -
Due to other agency funds	4	307	311	-
Due to others/vouchers payable	4	74	75	3
Cash bonds outstanding	<u>2,229</u>	<u>1,715</u>	<u>1,820</u>	<u>2,124</u>
Total liabilities	<u>\$ 2,237</u>	<u>\$ 2,120</u>	<u>\$ 2,230</u>	<u>\$ 2,127</u>
<b><u>TAX ASSESSOR/COLLECTOR FUND</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 8,346	\$ 1,394,812	\$ 1,392,849	\$ 10,309
Due from other agency funds	5	39	43	1
Miscellaneous receivables	<u>33</u>	<u>3,558</u>	<u>3,573</u>	<u>18</u>
Total assets	<u>\$ 8,384</u>	<u>\$ 1,398,409</u>	<u>\$ 1,396,465</u>	<u>\$ 10,328</u>
<u>Liabilities</u>				
Due to other governments	\$ 4,353	\$ 1,187,285	\$ 1,186,271	\$ 5,367
Due to other agency funds	-	132,866	132,866	-
Due to others/vouchers payable	1,393	63,369	63,788	974
Escrow deposits	<u>2,638</u>	<u>20,732</u>	<u>19,383</u>	<u>3,987</u>
Total liabilities	<u>\$ 8,384</u>	<u>\$ 1,404,252</u>	<u>\$ 1,402,308</u>	<u>\$ 10,328</u>

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>JUSTICE OF THE PEACE,</u></b>				
<b><u>PRECINCT 1</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 8	\$ 2,426	\$ 2,419	\$ 15
Total assets	<u>\$ 8</u>	<u>\$ 2,426</u>	<u>\$ 2,419</u>	<u>\$ 15</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 65	\$ 65	\$ -
Due to other agency funds	-	732	732	-
Due to others/vouchers payable	8	127	120	15
Total liabilities	<u>\$ 8</u>	<u>\$ 924</u>	<u>\$ 917</u>	<u>\$ 15</u>
<b><u>JUSTICE OF THE PEACE,</u></b>				
<b><u>PRECINCT 2</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 16	\$ 622	\$ 605	\$ 33
Total assets	<u>\$ 16</u>	<u>\$ 622</u>	<u>\$ 605</u>	<u>\$ 33</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 25	\$ 25	\$ -
Due to other agency funds	-	178	178	-
Due to others/vouchers payable	16	97	80	33
Total liabilities	<u>\$ 16</u>	<u>\$ 300</u>	<u>\$ 283</u>	<u>\$ 33</u>

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>JUSTICE OF THE PEACE,</u></b>				
<b><u>PRECINCT 3-1</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 16	\$ 315	\$ 314	\$ 17
Total assets	<u>\$ 16</u>	<u>\$ 315</u>	<u>\$ 314</u>	<u>\$ 17</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 9	\$ 9	\$ -
Due to other agency funds	1	64	65	-
Due to others/vouchers payable	<u>15</u>	<u>56</u>	<u>54</u>	<u>17</u>
Total liabilities	<u>\$ 16</u>	<u>\$ 129</u>	<u>\$ 128</u>	<u>\$ 17</u>
<b><u>JUSTICE OF THE PEACE,</u></b>				
<b><u>PRECINCT 3-2</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 659	\$ 644	\$ 15
Miscellaneous receivables	<u>6</u>	<u>3</u>	<u>9</u>	<u>-</u>
Total assets	<u>\$ 6</u>	<u>\$ 662</u>	<u>\$ 653</u>	<u>\$ 15</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 10	\$ 10	\$ -
Due to other agency funds	4	238	239	3
Due to others/vouchers payable	<u>2</u>	<u>37</u>	<u>27</u>	<u>12</u>
Total liabilities	<u>\$ 6</u>	<u>\$ 285</u>	<u>\$ 276</u>	<u>\$ 15</u>

(continued)



# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>JUSTICE OF THE PEACE,</u></b>				
<b><u>PRECINCT 4</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 25	\$ 2,145	\$ 2,124	\$ 46
Total assets	\$ 25	\$ 2,145	\$ 2,124	\$ 46
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 23	\$ 23	\$ -
Due to other agency funds	13	808	821	-
Due to others/vouchers payable	12	179	145	46
Total liabilities	\$ 25	\$ 1,010	\$ 989	\$ 46
<b><u>BAIL SECURITY</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 62	\$ 495	\$ 495	\$ 62
Noncash security deposits	2,337	868	-	3,205
Total assets	\$ 2,399	\$ 1,363	\$ 495	\$ 3,267
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 2,399	\$ 868	\$ -	\$ 3,267
Total liabilities	\$ 2,399	\$ 868	\$ -	\$ 3,267

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>JUVENILE PROBATION</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1	\$ 201	\$ 201	\$ 1
Total assets	\$ 1	\$ 201	\$ 201	\$ 1
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 5	\$ 5	\$ -
Due to others/vouchers payable	1	73	73	1
Total liabilities	\$ 1	\$ 78	\$ 78	\$ 1
<b><u>COMMUNITY SUPERVISION</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 695	\$ 7,853	\$ 7,729	\$ 819
Total assets	\$ 695	\$ 7,853	\$ 7,729	\$ 819
<u>Liabilities</u>				
Due to other governments	\$ 1	\$ 6	\$ 5	\$ 2
Due to other agency funds	-	6,476	6,476	-
Due to others/vouchers payable	694	1,739	1,616	817
Total liabilities	\$ 695	\$ 8,221	\$ 8,097	\$ 819

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>INMATE TRUST</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 55	\$ 1,837	\$ 1,845	\$ 47
Total assets	\$ 55	\$ 1,837	\$ 1,845	\$ 47
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 55	\$ 1,837	\$ 1,845	\$ 47
Total liabilities	\$ 55	\$ 1,837	\$ 1,845	\$ 47
<b><u>DISTRICT ATTORNEY TRUST</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 27	\$ 930	\$ 805	\$ 152
Total assets	\$ 27	\$ 930	\$ 805	\$ 152
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 27	\$ 930	\$ 805	\$ 152
Total liabilities	\$ 27	\$ 930	\$ 805	\$ 152
<b><u>JAIL CASE COORDINATOR</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 49	\$ 49	\$ -
Total assets	\$ -	\$ 49	\$ 49	\$ -
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ -	\$ -	\$ -
Total liabilities	\$ -	\$ -	\$ -	\$ -

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>JAIL COMMISSARY</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 549	\$ 234	\$ 128	\$ 655
Total assets	\$ 549	\$ 234	\$ 128	\$ 655
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 549	\$ 234	\$ 128	\$ 655
Total liabilities	\$ 549	\$ 234	\$ 128	\$ 655
<b><u>CONSTABLE, PRECINCT 1</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 264	\$ 264	\$ -
Total assets	\$ -	\$ 264	\$ 264	\$ -
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 77	\$ 77	\$ -
Due to other agency funds	-	82	82	-
Due to others/vouchers payable	-	58	58	-
Total liabilities	\$ -	\$ 217	\$ 217	\$ -

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>CONSTABLE, PRECINCT 2</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 18	\$ 62	\$ 41	\$ 39
Total assets	<u>\$ 18</u>	<u>\$ 62</u>	<u>\$ 41</u>	<u>\$ 39</u>
<u>Liabilities</u>				
Due to other governments	\$ 18	\$ -	\$ 18	\$ -
Due to others/vouchers payable	<u>-</u>	<u>52</u>	<u>13</u>	<u>39</u>
Total liabilities	<u>\$ 18</u>	<u>\$ 52</u>	<u>\$ 31</u>	<u>\$ 39</u>
<b><u>CONSTABLE, PRECINCT 3</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 5	\$ 264	\$ 267	\$ 2
Total assets	<u>\$ 5</u>	<u>\$ 264</u>	<u>\$ 267</u>	<u>\$ 2</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 1	\$ 1	\$ -
Due to other agency funds	4	142	145	1
Due to others/vouchers payable	<u>1</u>	<u>25</u>	<u>25</u>	<u>1</u>
Total liabilities	<u>\$ 5</u>	<u>\$ 168</u>	<u>\$ 171</u>	<u>\$ 2</u>

(continued)

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

(Continued)

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>CONSTABLE, PRECINCT 4</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 156	\$ 156	\$ -
Due to other agency funds	-	5	5	-
Total assets	\$ -	\$ 161	\$ 161	\$ -
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 5	\$ 5	\$ -
Due to others/vouchers payable	-	79	79	-
Total liabilities	\$ -	\$ 84	\$ 84	\$ -
<b><u>TOTALS – ALL AGENCY FUNDS</u></b>				
<u>Assets</u>				
Cash and cash equivalents	\$ 16,963	\$ 1,459,116	\$ 1,457,172	\$ 18,907
Investments	10,219	2,919	1,742	11,396
Noncash security deposits	2,337	868	-	3,205
Receivables:				
Due from other agency funds	32	3,013	3,034	11
Miscellaneous receivables	81	3,635	3,628	88
Total assets	\$ 29,632	\$ 1,469,551	\$ 1,465,576	\$ 33,607
<u>Liabilities</u>				
Due to other governments	\$ 4,468	\$ 1,191,874	\$ 1,190,965	\$ 5,377
Due to other agency funds	32	145,549	145,570	11
Due to others/vouchers payable	19,718	84,045	82,453	21,310
Cash bonds outstanding	2,737	2,531	2,395	2,873
Cost deposits outstanding	39	132	122	49
Child support payable	-	9,671	9,671	-
Escrow deposits	2,638	20,732	19,383	3,987
Total liabilities	\$ 29,632	\$ 1,454,534	\$ 1,450,559	\$ 33,607

## **STATISTICAL SECTION**

# COLLIN COUNTY, TEXAS

## GOVERNMENT-WIDE EXPENSES BY FUNCTION

### LAST FIVE FISCAL YEARS

(Amounts expressed in thousands)

(Unaudited)

Fiscal Year	General Administration	Judicial	Financial Administration	Legal	Public Facilities	Public Safety	Public Transportation	Health and Welfare	Culture and Recreation	Conservation and Agriculture	Equipment Services	Debt Service Interest and Fiscal Charges	Total
2001	\$ 13,937	\$ 9,349	\$ 5,250	\$ 6,509	\$ 11,779	\$ 36,237	\$ 25,087	\$ 4,946	\$ 180	\$ 208	\$ 2,302	\$ 8,791	\$ 124,575
2002	16,428	9,865	5,606	6,979	10,804	33,302	19,377	9,415	717	208	2,245	11,020	125,966
2003	15,268	11,219	6,501	7,582	12,653	38,547	28,584	12,942	951	317	2,155	10,485	147,204
2004	15,961	12,324	7,558	8,382	15,696	42,741	16,490	13,522	5,216	278	2,322	9,382	149,872
2005	26,432	13,130	7,905	8,619	13,509	44,463	54,856	13,977	1,079	393	2,418	14,600	201,381

Source: Comprehensive Annual Financial Report



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## COLLIN COUNTY, TEXAS

### GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS  
(Amounts expressed in thousands)  
(Unaudited)

<u>Fiscal Year</u>	<u>General Administration</u>	<u>Judicial</u>	<u>Financial Administration</u>	<u>Legal</u>	<u>Public Facilities</u>	<u>Public Safety</u>	<u>Public Transportation</u>
1996	\$ 7,594	\$ 4,616	\$ 3,880	\$ 2,796	\$ 3,860	\$ 19,572	\$ 7,040
1997	9,800	5,075	3,447	3,411	4,217	20,824	7,444
1998	9,848	6,201	3,569	3,905	4,279	22,676	7,960
1999	10,881	6,181	3,772	4,195	4,928	25,889	8,690
2000	13,069	6,611	4,381	4,889	6,065	28,941	10,216
2001	13,901	8,552	4,909	6,017	7,252	33,039	11,430
2002	17,034	9,733	5,527	6,898	7,110	33,310	11,443
2003	16,909	11,254	6,720	7,657	7,766	38,606	13,629
2004	21,515	12,126	7,548	8,302	8,426	42,763	14,437
2005	24,042	13,255	7,963	8,697	8,822	45,560	12,967

Source: Comprehensive Annual Financial Report

<b><u>Health and Welfare</u></b>	<b><u>Culture and Recreation</u></b>	<b><u>Conservation and Agriculture</u></b>	<b><u>Education and Training</u></b>	<b><u>Equipment Services</u></b>	<b><u>Capital Project – Capital Outlay</u></b>	<b><u>Debt Service</u></b>	<b><u>Total</u></b>
\$ 4,457	\$ 145	\$ 143	\$ 1,046	\$ 867	\$ 11,477	\$ 14,682	\$ 82,174
4,644	145	149	-	991	10,013	15,685	85,845
4,842	157	120	-	1,220	24,215	17,554	106,546
4,785	144	150	-	1,197	20,539	16,421	107,772
5,453	151	180	-	2,562	23,620	19,328	125,466
7,189	151	191	-	2,176	25,423	21,166	141,396
9,117	672	207	-	2,210	49,561	24,211	177,033
12,801	907	318	-	2,187	23,383	28,331	170,468
13,407	937	270	-	2,340	25,672	43,723	201,466
13,903	1,010	399	-	2,369	42,058	28,893	209,938

## COLLIN COUNTY, TEXAS

### GENERAL GOVERNMENTAL REVENUES AND OTHER SOURCES BY SOURCE

**LAST TEN FISCAL YEARS**  
(Amounts expressed in thousands)  
(Unaudited)

<b>Fiscal Year</b>	<b>Taxes</b>	<b>Federal and State Funds</b>	<b>License and Permits</b>	<b>Charges for Services</b>	<b>Fines</b>
1996	\$ 49,531	\$ 4,550	\$ 5,651	\$ 9,413	\$ 1,696
1997	54,821	4,600	6,172	10,147	1,967
1998	61,702	4,655	6,653	11,846	2,239
1999	67,694	10,711	7,845	12,206	2,068
2000	79,891	6,033	8,808	10,761	2,266
2001	92,331	6,587	9,723	12,618	2,387
2002	107,122	3,960	10,896	11,726	2,521
2003	119,421	5,600	11,211	14,267	2,378
2004	124,916	6,588	10,355	15,627	3,110
2005	132,442	11,820	11,444	15,039	4,116

Source: Comprehensive Annual Financial Report

<b><u>Bond Proceeds (Other Sources)</u></b>	<b><u>Interest</u></b>	<b><u>Other</u></b>	<b><u>Total</u></b>
\$ 30,535	\$ 4,916	\$ 2,969	\$ 109,261
24,400	5,111	1,406	108,624
33,571	6,114	4,917	131,697
38,017	6,393	1,691	146,625
61,332	10,570	3,448	183,109
29,465	12,077	2,250	167,438
37,548	7,477	3,017	184,267
8,000	4,307	3,043	168,227
85,378	4,023	2,985	252,982
97,040	8,462	3,962	284,325

# COLLIN COUNTY, TEXAS

## PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS  
(Amounts expressed in thousands)  
(Unaudited)

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections,	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes September 30, 2,005	Ratio of Delinquent Taxes to Total Tax Levy
1983-95	\$ -	\$ -		\$( 3)	\$ -	-	71	-
1996	49,885	48,935	98.10%	-	48,935	98.10%	12	0.02%
1997	55,584	54,571	98.18%	( 3)	54,568	98.17%	27	0.05%
1998	62,399	61,203	98.08%	( 13)	61,190	98.06%	35	0.06%
1999	68,962	67,103	97.30%	( 11)	67,092	97.29%	64	0.09%
2000	79,234	77,715	98.08%	-	77,715	98.08%	112	0.14%
2001	92,288	89,972	97.49%	7	89,979	97.50%	173	0.19%
2002	105,502	103,880	98.46%	( 46)	103,834	98.42%	259	0.25%
2003	116,831	115,642	98.98%	( 23)	115,619	98.96%	328	0.28%
2004	122,936	122,665	99.78%	1,457	124,122	100.96%	521	0.42%
2005	130,698	130,038	99.50%	1,432	131,470	100.59%	1,760	1.35%
							<u>1,760</u>	
							\$ <u>3,362</u>	

Source: Tax rolls

## COLLIN COUNTY, TEXAS

### ESTIMATED MARKET VALUE AND ASSESSED TAXABLE VALUE OF PROPERTY

#### LAST TEN FISCAL YEARS

(Amounts expressed in thousands)  
(Unaudited)

Fiscal Year	Estimated Market Value					Assesses Taxable Value	Ratio of Assessed to Estimated Actual Value
	Land (1)	City Property (1)	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads	Total		
1996	\$ 2,348,272	\$ 15,943,055	\$ 2,059,847	\$ 451,892	\$ 20,803,066	\$ 19,079,101	92%
1997	2,481,746	17,840,102	2,422,444	482,447	23,226,739	21,119,769	91%
1998	2,969,638	20,347,944	2,893,401	523,826	26,734,809	23,597,686	88%
1999	3,576,279	23,564,366	3,228,917	566,953	30,936,515	27,161,620	88%
2000	4,308,666	27,581,960	3,295,219	621,370	35,807,215	31,326,529	87%
2001	4,592,959	32,515,926	3,370,655	716,521	41,196,061	36,376,464	88%
2002	5,001,846	36,854,668	5,081,227	827,144	47,764,885	41,922,830	88%
2003	5,446,556	41,578,224	5,040,958	876,186	52,941,924	46,727,187	88%
2004	5,519,935	44,128,067	4,769,788	789,818	55,207,608	49,168,855	89%
2005	7,114,044	45,939,491	4,992,195	673,882	58,719,612	52,275,034	89%

(1) Represents Real Property for legal debt margin purposes.

Source: County report of Property Value filed by the Collin County Central Appraisal District.



# **COLLIN COUNTY, TEXAS**

## **PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS** (Per \$100 of Assessed Value)

### **LAST TEN FISCAL YEARS** (Unaudited)

<b>Governmental Subdivision</b>	<b>Percent Applicable to Collin County</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Collin County	100.00%	\$ 0.26000	\$ 0.26000	\$ 0.26000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000
Cities:											
Allen	100.00%	0.66500	0.64800	0.58058	0.57500	0.57400	0.56400	0.56300	0.56100	0.56000	0.55900
Anna	100.00%	0.57077	0.58626	0.58118	0.54224	0.53278	0.52990	0.58000	0.49970	0.49970	0.52500
Blue Ridge	100.00%	0.60153	0.60153	0.60485	0.54462	0.51784	0.53590	0.54510	0.58424	0.59069	0.56997
Celina	100.00%	0.72596	0.75229	0.75229	0.80659	0.80659	0.80659	0.80659	0.76000	0.75000	0.74000
Fairview	100.00%	0.15751	0.15751	0.15447	0.15143	0.15000	0.13990	0.13990	0.29000	0.33000	0.34500
Farmersville	100.00%	0.74695	0.74695	0.73696	0.72839	0.65999	0.63194	0.59776	0.29000	0.55445	0.54601
Frisco	99.00%	0.44340	0.41948	0.41200	0.37270	0.37270	0.37000	0.36700	0.43200	0.42296	0.44489
Josephine	95.00%	0.42789	0.44812	0.44795	0.45193	0.43188	0.43351	0.43351	0.43600	0.43501	0.44718
Lavon	100.00%	0.40000	0.40000	0.40719	0.39950	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450
Lowry Crossin	100.00%	-	-	-	-	-	0.27147	0.24217	0.22000	0.22978	0.22978
Lucas	100.00%	0.32827	0.32827	0.32251	0.32251	0.32251	0.37251	0.37251	0.37251	0.37660	0.37660
McKinney	100.00%	0.63490	0.61800	0.59800	0.59800	0.59800	0.59800	0.59800	0.59800	0.59300	0.58800
Melissa	100.00%	0.32600	0.32600	0.32440	0.32440	0.32440	0.42000	0.42000	0.43797	0.49022	0.52000
Murphy	100.00%	0.71880	0.69000	0.65960	0.68710	0.54440	0.41400	0.37640	0.43040	0.46832	0.46830
Nevada	100.00%	-	-	0.15000	0.15000	0.13214	0.13499	0.13499	0.14352	0.14261	0.13884
New Hope	100.00%	0.21000	0.21000	0.20000	0.19970	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
Parker	100.00%	0.32200	0.32260	0.38415	0.35000	0.35000	0.31696	0.29421	0.27000	0.28200	0.31000
Plano	100.00%	0.49850	0.49850	0.49850	0.46650	0.46850	0.45850	0.45350	0.45350	0.45350	0.45350
Princeton	100.00%	0.85300	0.85300	0.83900	0.83000	0.78263	0.78263	0.70130	0.70130	0.67500	0.67500
Prosper	100.00%	0.32590	0.35991	0.35500	0.35951	0.36000	0.36000	0.36000	0.32410	0.47970	0.40539
Richardson	3.31%	0.44385	0.44385	0.44385	0.44385	0.44385	0.44385	0.44385	0.47785	0.52516	0.52516
Sachse	22.00%	0.64950	0.66450	0.67470	0.67470	0.64670	0.62664	0.58882	0.56006	0.55832	0.55832
St. Paul	100.00%	0.22000	0.21819	0.21000	0.22000	0.22000	0.25000	0.26355	0.48584	0.48584	0.48530
Westminster	100.00%	0.19659	0.20538	0.17011	0.17294	0.14871	0.24000	0.24000	0.23739	0.23739	-
Weston	- %	-	-	-	0.15000	0.15000	0.15000	0.15000	0.16096	0.25000	0.25000
Wylie	100.00%	0.65500	0.66500	0.67500	0.67500	0.70000	0.72500	0.72000	0.70500	0.69500	0.69500

(continued)

# COLLIN COUNTY, TEXAS

## PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

(Per \$100 of Assessed Value)

(Continued)

### LAST TEN FISCAL YEARS

(Unaudited)

Governmental Subdivision	Percent Applicable to Collin County	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
School Districts:											
Allen I.S.D.	100.00%	\$1.60500	\$1.69000	\$1.66110	\$1.73690	\$1.89290	\$1.76204	\$1.83142	\$1.87230	\$1.93335	\$1.91246
Anna I.S.D.	100.00%	1.35600	1.41880	1.41880	1.50000	1.48000	1.56025	1.56025	1.56999	1.78990	1.82500
Blue Ridge I.S.D.	93.33%	1.35000	1.40000	1.40000	1.47000	1.38000	1.72500	1.65000	0.58424	1.77560	1.74070
Celina I.S.D.	89.38%	1.38000	1.43000	1.53000	1.63000	1.63000	1.59000	1.59000	1.75000	1.80000	1.78000
Community I.S.D.	98.76%	1.44000	1.44000	1.46000	1.50000	1.29282	1.50000	1.43018	1.62000	1.67000	1.67000
Farmersville I.S.D.	100.00%	1.49560	1.49560	1.49560	1.56000	1.39600	1.48900	1.48900	1.54000	1.54000	1.74000
Frisco I.S.D.	73.87%	1.39990	1.59140	1.52860	1.51360	1.44000	1.42000	1.44000	1.51750	1.55750	1.63000
Lovejoy I.S.D.	100.00%	1.54000	1.54000	1.54000	1.60000	1.65000	1.62000	1.62000	1.70300	1.82340	1.82340
McKinney I.S.D.	100.00%	1.46000	1.54000	1.54000	1.56000	1.59000	1.64000	1.78500	1.98000	2.00000	2.00000
Melissa I.S.D.	100.00%	1.52285	1.52285	1.51931	1.67465	1.59800	1.59245		1.87887	1.99000	1.91000
Plano I.S.D.	100.00%	1.48940	1.49970	1.51930	1.53950	1.57920	1.55310	1.62850	1.73340	1.73340	1.73340
Princeton I.S.D.	100.00%	1.47000	1.49899	1.50000	1.50000	1.37820	1.30880	1.50000	1.69110	1.74776	1.74776
Prosper I.S.D.	81.54%	1.40572	1.48221	1.49218	1.52371	1.53952	1.52220	1.72025	0.32410	1.95150	1.97531
Wylie I.S.D.	99.00%	-	1.55000	1.60000	1.57000	1.57000	1.56090	1.61000	1.72000	1.80000	1.81700
Special Districts:											
Collin County:											
Seis Lagos U.D.	100.00%	1.09000	1.05042	1.01976	0.91667	0.78829	0.62690	0.52991	0.44294	0.40620	0.41950
Collin County:											
Community College	100.00%	0.09855	0.09855	0.09855	0.09855	0.09672	0.09405	0.09284	0.09193	0.09065	0.08942
Frisco M.U.D. #1	100.00%	0.29014	0.25737	0.16000	0.12000	0.12000	0.09000	0.07000	0.50000	-	-

Source: Central Appraisal District

# COLLIN COUNTY, TEXAS

## PRINCIPAL TAXPAYERS

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

(Unaudited)

<u>Name of Taxpayer</u>	<u>Nature of Property</u>	<u>2004 Taxable Assessed Value</u>	<u>Percent of Total</u>
TXU Electric Delivery Company	Electric Utility	\$ 442,329	0.85%
Alcatel	EDP Services	210,241	0.40%
Stonebriar Shopping Mall	Commercial	204,697	0.39%
J C Penney Company	Retail Stores	196,743	0.38%
EDS Information Services, LLC	IT Services	192,086	0.37%
Electronics Data systems Corp.	IT Services	134,832	0.26%
Electronic Data Systems Corp.	Telephone Utility	131,986	0.25%
Cingular Wireless, LLC	Retail	131,862	0.25%
Willowbend Shopping Center	Commercial	<u>115,540</u>	0.22%
Total		\$ <u><u>1,760,316</u></u>	
Total Assessed Value and Percentage of Total		\$ <u><u>52,275,034</u></u>	<u><u>3.37%</u></u>

Source: Tax Rolls

# **COLLIN COUNTY, TEXAS**

## **SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS**

### **LAST TEN FISCAL YEARS**

(Amounts expressed in thousands)

(Unaudited)

<b>Fiscal Year</b>	<b>Special Assessment Billed</b>	<b>Special Assessment Collected</b>
1996	\$ -	\$ -
1997	-	-
1998	-	-
1999	-	-
2000	-	-
2001	-	-
2002	43	16
2003	36	17
2004	35	42
2005	34	13

## COLLIN COUNTY, TEXAS

### COMPUTATION OF LEGAL DEBT MARGIN

SEPTEMBER 30, 2005

(Amounts expressed in thousands)

(Unaudited)

Assessed value of real property		\$ <u>52,275,034</u>
Debt limit 25% of assessed value of real property (Article 3, Section 52, Constitution of the State of Texas)		\$ 13,068,759
Amount of debt applicable to debt limit:		
Total gross bonded debt	\$ 283,235	
Less amount available in debt service to retire general obligation bonds and certificates of obligation	<u>8,286</u>	
Total amount of debt applicable to debt limit		<u>274,949</u>
Legal debt margin		\$ <u>12,793,810</u>

Source: Annual Report and County Report of property value filed by Tax Assessor/Collector.

# COLLIN COUNTY, TEXAS

## RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

LAST TEN FISCAL YEARS  
(Amounts expressed in thousands)  
(Unaudited)

<u>Fiscal Year</u>	<u>Population*</u>	<u>Assessed Value (after Exemptions)</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita (in actual \$)</u>
1996	371	\$ 19,079,101	\$ 98,777	\$ 9,579	\$ 89,198	0.47%	\$ 240.43
1997	397	21,119,769	113,661	11,525	102,136	0.48%	257.27
1998	430	23,597,686	103,501	12,406	91,095	0.39%	211.85
1999	462	27,161,620	130,295	11,889	118,406	0.44%	256.29
2000	497	31,326,529	181,071	10,992	170,079	0.54%	342.21
2001	520	36,376,464	198,492	11,368	187,124	0.51%	359.85
2002	550	41,922,830	210,252	10,417	199,835	0.48%	363.34
2003	576	46,727,187	200,595	8,114	192,481	0.41%	333.53
2004	615	49,168,855	248,690	7,503	241,187	0.49%	392.17
2005	649	52,275,034	283,235	8,286	274,949	0.53%	423.65

\* Estimates of the North Central Texas Council of Governments.

Source: North Central Texas Council of Governments and Collin County records.

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# COLLIN COUNTY, TEXAS

## RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES

LAST TEN FISCAL YEARS  
(Amounts expressed in thousands)  
(Unaudited)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures</u>	<u>Ratio of Debt Service to General Expenditures</u>
1996	\$ 9,340	\$ 5,331	\$ 9	\$ 14,680	\$ 82,175	17.86%
1997	10,775	4,898	11	15,684	85,846	18.27%
1998	9,770	7,772	11	17,553	106,547	16.47%
1999	11,955	4,397	12	16,364	107,774	15.18%
2000	11,120	8,182	26	19,328	125,466	15.40%
2001	12,375	8,764	27	21,166	141,395	14.97%
2002	14,440	9,516	255	24,211	177,033	13.68%
2003	17,725	10,556	50	28,331	170,468	16.62%
2004	33,896	9,120	707	43,723	201,466	21.70%
2005	16,615	11,382	896	28,893	209,938	13.76%

Source: Comprehensive Annual Financial Report



# COLLIN COUNTY, TEXAS

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT

**SEPTEMBER 30, 2005**

(Amounts expressed in thousands)

(Unaudited)

<u>Name of Governmental Unit</u>	<u>Net Debt Outstanding</u>		<u>Applicable to</u> <u>Collin County</u>	<u>Amount</u>
	<u>Date</u>	<u>Amount</u>	<u>Percent</u>	
Collin County	09/30/05	\$ 274,949	100.00%	\$ 274,949
Special Districts:				
Collin County Community College	08/31/04	39,259	100.00%	39,259
Seis Lagos U.D.	10/31/05	1,580	100.00%	1,580
Cities:				
Allen	09/30/04	89,938	100.00%	89,938
Anna	10/31/05	48	100.00%	48
Blue Ridge	10/31/05	137	100.00%	137
Celina	10/31/05	16,945	100.00%	16,945
Fairview	01/31/05	6,726	100.00%	6,726
Farmersville	09/30/0-4	1,093	100.00%	1,093
Josephine	09/30/04	-	100.00%	-
Lucas	09/30/04	3,417	100.00%	3,417
McKinney	09/30/04	122,396	100.00%	122,396
Melissa	09/30/04	2,975	100.00%	2,975
Murphy	10/31/05	31,145	100.00%	31,145
Parker	10/31/05	2,659	100.00%	2,659
Princeton	10/31/05	3,647	100.00%	3,647
Prosper	10/31/05	14,278	100.00%	14,278
Wylie	03/01/05	20,973	100.00%	20,973
County-Line Cities:				
Carrollton	09/30/04	137,641	0.31%	427
Dallas	09/30/04	1,415,696	3.09%	43,745
Frisco	07/01/05	210,943	97.92%	206,555
Plano	05/01/05	253,867	99.43%	252,420
Richardson	02/28/05	138,222	17.09%	23,622
Royse City	09/30/04	5,084	14.42%	733
Sachse	10/31/05	5,920	11.12%	658

(continued)

# COLLIN COUNTY, TEXAS

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT

SEPTEMBER 30, 2005

(Continued)

(Amounts expressed in thousands)

(Unaudited)

Name of Governmental Unit	Net Debt Outstanding		Applicable to	Amount
	Date	Amount	Collin County Percent	
School Districts:				
Allen I.S.D.	01/31/05	\$ 230,024	100.00%	\$ 230,024
Anna I.S.D.	07/06/05	25,803	100.00%	25,803
Farmersville I.S.D.	05/01/05	17,455	100.00%	17,455
Lovejoy I.S.D.	08/31/04	44,115	100.00%	44,115
McKinney I.S.D.	06/30/05	340,126	100.00%	340,126
Melissa I.S.D.	07/31/05	21,267	100.00%	21,267
Plano I.S.D.	05/01/05	724,130	100.00%	724,130
Princeton I.S.D.	12/31/04	32,776	100.00%	32,776
Wylie I.S.D.	08/31/04	208,600	100.00%	208,600
County-Line School Districts:				
Bland I.S.D.	10/31/05	375	4.61%	17
BlueRidge I.S.D.	08/31/04	7,479	98.46%	7,364
Celina I.S.D.	10/31/05	17,978	91.31%	16,416
Community I.S.D.	02/25/05	13,354	99.58%	13,298
Frisco I.S.D.	04/30/05	569,498	92.47%	526,615
Gunter I.S.D.	08/31/04	12,533	1.40%	175
Leonard I.S.D.	10/31/05	2,540	12.21%	310
Prosper I.S.D.	04/30/05	46,624	92.68%	43,211
RoyseCity I.S.D.	12/31/04	58,348	10.16%	5,928
Trenton I.S.D.	08/31/04	4,750	3.28%	156
VanAlstyne I.S.D.	08/31/04	22,538	11.01%	2,481
Whitewright I.S.D.	08/31/04	10,076	0.94%	95
Total overlapping debt				3,145,739
Total consolidated debt				\$ 3,420,687

6.04% of actual value - \$5,874 per capita)

Source: Collin County Annual Report, and Texas Municipal Advisory Council Reports

## **COLLIN COUNTY, TEXAS**

### **DEMOGRAPHIC STATISTICS - LAST TEN FISCAL YEARS**

**(Unaudited)**

<b><u>Fiscal Year</u></b>	<b><u>Population</u></b>	<b><u>Percentage Unemployment</u></b>
1996	370,950	2.50%
1997	397,100	2.60%
1998	429,650	2.30%
1999	462,100	2.20%
2000	496,800	2.00%
2001	519,755	5.00%
2002	549,800	6.60%
2003	576,350	6.00%
2004	615,200	4.80%
2005	648,800	4.70%

Source: North Central Texas Council of Governments & Texas Workforce Commission

## COLLIN COUNTY, TEXAS

### PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

**LAST TEN FISCAL YEARS**  
(Amounts expressed in thousands)  
(Unaudited)

Fiscal Year	Industrial/Commercial Construction		Residential Construction		Bank Deposits	Property Market Value	
	Number of Units	Value (1)	Number of Units	Value (1)		Commercial	Residential
1996	351	\$ 224,929	6,235	\$ 899,302	\$ 3,274,668	\$ 2,509,534	\$ 13,433,520
1997	520	559,986	6,543	973,891	2,352,801	2,889,638	14,950,463
1998	1,303	899,743	9,035	1,212,657	2,551,232	3,436,771	16,911,172
1999	1,095	814,813	7,609	1,269,027	2,701,853	4,344,486	19,219,880
2000	1,504	951,844	8,071	1,270,708	3,117,582	5,181,429	22,400,531
2001	826	685,315	8,834	1,394,103	3,690,192	6,570,699	25,945,228
2002	1,212	1,015,450	9,855	1,201,299	4,178,552	7,899,024	28,955,644
2003	1,074	592,579	11,040	1,875,604	8,135,473	9,029,421	32,548,803
2004	869	412,951	11,173	2,062,908	5,744,652	9,166,121	34,961,945
2005	840	411,634	11,749	2,346,275	6,691,267	9,723,057	37,289,929

(1) Information includes the five fastest growing towns in the county which represent an accurate trend in continued growth.

Source: Various city governments within Collin County, Federal Deposit Insurance Corp. (FDIC), and tax rolls.

## COLLIN COUNTY, TEXAS

### MISCELLANEOUS STATISTICS

(Unaudited)

SEPTEMBER 30, 2005

Collin County, located in northeast Texas, was organized in 1846. The county and the county seat, McKinney, owe their names to an outstanding area pioneer, Collin McKinney. The average annual rainfall is 38.0 inches and the area is 836 square miles. Located adjacent to and north of Dallas County, it is wholly within the Dallas/Fort Worth metropolitan area, which is one of the fastest growing areas in Texas.

The economy is based on manufacturing, retail and wholesale sales and local agriculture. The preliminary population count for 2005, according to the North Central Texas Council of Governments, is 648,800, an increase from 615,200 in 2004.

**Principal cities:** McKinney, the county seat, has a population of 92,500, and Plano, in the south central portion of the County, has a population of 247,000. Allen, which is between the two towns, has 66,400. Wylie, located in the southeast, has 29,800 and Frisco, in the southwest, is 73,900. Other towns include Farmersville, Princeton, Murphy, Prosper, Celina, Blue Ridge, Weston, Anna and portions of Richardson, Dallas, and Sachse.

**Industry:** Some of the larger employers in Collin County are as follows:

<u>Company</u>	<u>Number of Employees</u>
EDS	6,700
Plano ISD	6,528
Alcatel	5,080
J. C. Penny, Inc.	3,800
Stonebriar Centre	3,456
Shops at Willow Bend	3,240
Raytheon	3,200
Frito-Lay, Inc.	3,000
Countrywide Home Loans	3,000
Perot Systems Corporation	2,811
Collin Creek Mall	2,418
SBC Communications	2,140

The Resident labor force of Collin County is over 348,639 with approximately 40% of these working outside the County. There were about 204,057 jobs in the County with about 55% of these being in financial, retail, local governments and manufacturing areas. Total gross employee salaries paid in Collin County in 2005 were projected at \$6,993,721,600.

(continued)

## COLLIN COUNTY, TEXAS

### MISCELLANEOUS STATISTICS

(Unaudited) (Continued)

SEPTEMBER 30, 2005

(Unaudited)

The total crop acreage for Collin County as reported for 2005 was estimated at 119,249 acres generating \$16,064,745 in cash receipts. Livestock acreages were estimated at 47,500 acres producing 78,350 animal units. Cash receipts for livestock totaled \$22,060,030. The nursery industry generated an additional \$22,000,000 in cash receipts, but total acreage estimates were not available. Total agriculture production acreage is estimated at 176,749 acres with total receipts of \$74,563,770, which includes government payments of \$4,129,160 according to the Texas Cooperative Extension, Collin County.

There are 204 bank offices in Collin County with total deposits of \$6,691,267,000 (as of June 30, 2005) and 21 savings and loan association offices with deposits of \$736,192,000 (as of June 30, 2005) that are insured by the Federal Deposit Insurance Corporation (FDIC).

According to the State Comptroller's Office, retail trade for the County at the end of the first quarter of 2005, amounted to \$4,398,529,784.

County Employees: The following tables show the number and employment category of the County's employees at September 30 for the past three years:

	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Administration	116	107	179
Judicial	166	206	157
Elections	13	12	15
Financial Administration	122	118	117
Legal	105	108	108
Public Facilities	66	46	50
Public Safety	682	704	717
Public Transportation	114	114	101
Health and Welfare	31	37	35
Conservation and Agriculture	<u>6</u>	<u>14</u>	<u>6</u>
Total	<u>1,421</u>	<u>1,466</u>	<u>1,485</u>

Source: North Central Texas Council of Governments, Texas Workforce Commission, County Extension Office, Federal Deposit Insurance Corporation, Office of Thrift Supervision, State Comptroller's Office and Human Resources Dept. records.

# COLLIN COUNTY, TEXAS

## ASSESSED VALUATIONS AND TAX LEVIES

### LAST TEN FISCAL YEARS

(Amounts expressed in thousands)

(Unaudited)

<b>Fiscal Year</b>	<b>Values</b>	<b>Assessment Percentage</b>	<b>Assessed Valuations</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
1996	\$ 19,079,101	100.00%	\$ 19,079,101	0.2600	\$ 49,398
1997	21,119,769	100.00%	21,119,769	0.2600	54,928
1998	23,597,686	100.00%	23,597,686	0.2600	61,398
1999	27,161,620	100.00%	27,161,620	0.2600	67,882
2000	31,326,529	100.00%	31,326,529	0.2500	78,407
2001	36,376,464	100.00%	36,376,464	0.2500	104,790
2002	41,922,830	100.00%	41,922,830	0.2500	116,802
2003	46,727,187	100.00%	46,727,187	0.2500	116,818
2004	49,168,855	100.00%	49,168,855	0.2500	122,922
2005	52,275,034	100.00%	52,275,034	0.2500	130,688

Source: Annual filing of Central Appraisal District, Tax Roll and Annual Report.

## TAX RATE DISTRIBUTION

### LAST TEN FISCAL YEARS

(Unaudited)

<b>Fiscal Year</b>	<b>Operating Funds</b>	<b>Limited Tax Bonds</b>	<b>Total Constitutional Tax Levy</b>	<b>Unlimited Tax Bonds</b>	<b>Total Tax Rate</b>
1996	\$ 0.1872	\$ 0.0454	\$ 0.2326	\$ 0.0274	\$ 0.2600
1997	0.1857	0.0424	0.2281	0.0319	0.2600
1998	0.1921	0.0316	0.2237	0.0363	0.2600
1999	0.1961	0.0261	0.2222	0.0278	0.2500
2000	0.1961	0.0222	0.2183	0.0317	0.2500
2001	0.1961	0.0191	0.2152	0.0348	0.2500
2002	0.1974	0.0199	0.2173	0.0327	0.2500
2003	0.1961	0.0238	0.2199	0.0301	0.2500
2004	0.1996	0.0232	0.2228	0.0272	0.2500
2005	0.1961	0.0251	0.2248	0.0288	0.2500

Source: Applicable Court Order.

## **COLLIN COUNTY, TEXAS**

### **TAX RATE LIMITATIONS (Unaudited)**

#### **Tax Rate Limitations**

The Texas Constitution (Article VIII, Section 9) imposes a limit of \$0.80 per \$100 assessed valuation for Operating Fund purposes (General, General Road and Bridge, Jury, and Permanent Improvement Funds), including debt service for limited tax bonds issued against such Collin County funds. In addition, a \$0.15 Road Maintenance Tax may be imposed as provided by Article 6790 et seq VACS and a \$0.30 Farm-to-Market Road Tax (Article 7048A, VACS) was voted by the County, making a total tax rate of \$1.25 authorized for the County plus whatever tax rate is required for servicing unlimited tax bonds.



# COLLIN COUNTY, TEXAS

## SALARIES AND SURETY BONDS OF PRINCIPAL OFFICERS

**FISCAL YEAR ENDED SEPTEMBER 30, 2005**

(Unaudited)

<u>Name</u>	<u>Title</u>	<u>Annual Salary</u>	<u>Amount of Surety Bond</u>
Ronald L. Harris	County Judge	\$ 118,300	\$ 5,000
Weldon S. Copeland	Probate Judge	122,011	5,000
Corinne Mason	County Court-at-Law I Judge	122,011	5,000
Jerry C. Lewis	County Court-at-Law II Judge	122,011	5,000
John O. Barry, Jr.	County Court-at-Law III Judge	122,011	5,000
Ray G. Wheless	County Court-at-Law IV Judge	122,011	5,000
Greg Brewer	County Court-at-Law V Judge	122,011	5,000
Phyllis A. Cole	Commissioner, Precinct No. 1	89,118	3,000
Jerry D. Hoagland	Commissioner, Precinct No. 2	89,118	3,000
M. J. Jaynes	Commissioner, Precinct No. 3	89,118	3,000
William J. Hatchell	Commissioner, Precinct No. 4	89,118	3,000
Terry Box	Sheriff	111,186	5,000
Brenda R. Taylor	County Clerk	83,658	500,000
Kenneth Maun	Tax Assessor/Collector	83,658	200,000
Hannah N. Kunkle	District Clerk	83,658	100,000
Donald W. Cozad	County Auditor	106,452	5,000
Sharon N. Rowe	Elections Administrator	70,138	1,000
Franklin Ybarbo	Purchasing Agent	86,091	5,000
Paul M. Raleeh	Justice of the Peace, Precinct No. 1	72,483	1,000
Terry L. Douglas	Justice of the Peace, Precinct No. 2	70,013	1,000
Johnnie G. Lewis	Justice of the Peace, Precinct No. 3, Place 1	66,019	1,000
John E. Payton	Justice of the Peace, Precinct No. 3, Place 2	70,013	1,000
Warren M. Yarbrough II	Justice of the Peace, Precinct No. 4	70,013	1,000
Gerald L. Kunkle	Constable, Precinct No. 1	70,034	1,000
Joe Barton	Constable, Precinct No. 2	70,034	1,000
Robert G. Bell	Constable, Precinct No. 3	70,034	1,000
Johnny Todd	Constable, Precinct No. 4	70,034	1,000

Source: Applicable court orders, payroll records and insurance records.

## **COLLIN COUNTY, TEXAS**

### **INSURANCE IN FORCE**

**SEPTEMBER 30, 2005**

**(Unaudited)**

Policy Number:	GP533 – Dates 10/01/2004 to 10/01/2005
Insurer:	Affiliated F.M. Global Ins Co.
Type of Coverage:	Property Insurance – Buildings and Contents
Amount of Coverage:	205438608
Deductible:	\$50,000 per occurrence
Type of Coverage:	Contractor's Equipment
Amount of Coverage:	8786708
Deductible:	10000
Type of Coverage:	Unscheduled Contractors Equipment
Amount of Coverage:	200000
Deductible:	10000
Total Premium:	190146
Policy Number:	GP06301699 – Dates 10/01/04 to 10/01/05
Insurer:	St. Paul Insurance Company
Type of Coverage:	Crime Coverage
Amount of Coverage:	Employee dishonesty – \$500,000
	Deductible – \$5,000
	Forgery or Alteration – \$300,000
	Deductible – \$5,000
	Money/orders,counterfeit currency & securities
	protection – \$500,000,Credit Card Forgery limit – \$300,000
	Deductible – \$5,000
Total Premium:	4235
Policy Number:	GP06301699 – Dates 10/01/04 to 10 /01/05
Insurer:	St. Paul Fire & Marine Insurance Company
Type of Coverage:	Valuable Papers and Records
Amount of Coverage:	250000 200-210 McDonald St; McKinney TX
	100000 1800 N. Graves; McKinney TX
Deductible:	250
Premium:	340
Policy Number:	MBD0221520 – Dates 10/01/04 to 10/01/05
Insurer:	State National Ins. Co.
Type of Coverage:	Workers Compensation: Statutory:
Amount of Coverage:	2000000 Per Occurrence
	4000000 Policy Aggregate
Deductible:	275000
Premium:	127500

**(continued)**

## **COLLIN COUNTY, TEXAS**

### **INSURANCE IN FORCE**

**(Continued)**

**SEPTEMBER 30, 2005**

**(Unaudited)**

Policy Number:	GP06301699 – Dates 10/01/04 to 10/01/05
Insurer:	St. Paul Fire & Marine Insurance Company
Property Covered:	Prisoners Property in Storage
Type of Coverage:	Bailee Coverage
Amount of Coverage:	\$217,500
Deductible:	\$1,000
Premium:	\$522
Policy Number:	Individual Policies for nurses / Policy Dates Vary
Insurer:	Chicago Insurance Company
Type of Coverage:	Nurses Professional Liability
Amount of Coverage:	\$6,000,000 aggregate
Deductible:	\$ -None-
Premium:	\$89 per RN, \$68 per LVN
Policy Number:	GP06301699 – Dates 10/01/04 to 10/01/05
Insurer:	St. Paul Fire & Marine Insurance Company
Type of Coverage:	Computer Equipment
Amount of Coverage:	\$14,500,000
Deductible:	\$5,000
Premium:	\$15,781
Policy Number:	AM000046 - Dates 5/1/05 - 5/1/06
Insurer:	Aspen Specialty Insurance Company
Type of Coverage:	Health Department Liability
Amount of Insurance:	\$1,000,000 Aggregate
Deductible:	\$10,000
Premium:	\$25,535
Policy Number:	GP06301699 – Dates 10/01/04 to 10/01/05
Insurer:	St. Paul Fire & Marine Insurance Company
Type of Coverage:	Law Enforcement Liability
Amount of Coverage:	\$1,000,000
Deductible:	\$50,000 (SIR)
Premium:	\$173,027

**(continued)**

## **COLLIN COUNTY, TEXAS**

### **INSURANCE IN FORCE**

**(Continued)**

**SEPTEMBER 30, 2005**

**(Unaudited)**

Policy Number:	687016 – Dates 01/22/05 to 01/22/06
Insurer:	The Medical Protective Company
Type of Coverage:	Medical Professional Liability
Amount of Coverage:	\$3,000,000 aggregate
Deductible:	None
Premium:	\$28,688
Policy Number:	GP06301699 – Dates 10/01/04 to 10/01/05
Insurer:	St. Paul Fire & Marine Insurance Company
Type of Coverage:	Public Officials Liability
Amount of Coverage:	\$1,000,000
Deductible:	\$50,000 (SIR)
Premium:	\$29,127
Policy Number:	GP06301699 – Dates 10/01/04 to 10/01/05
Insurer:	St. Paul Fire & Marine Insurance Company
Type of Coverage:	General Liability
Amount of Coverage:	\$600,000
Deductible:	\$1,000
Premium:	\$9,061
Policy Number:	16662 – Dates 5/09/04 to 5/09/05
Insurer:	Commerce and Industry Insurance Company
Type of Coverage:	Underground Storage Tank Liability
Amount of Coverage:	\$2,000,000
Deductible:	\$5,000
Premium:	\$5,385
Policy Number:	GP06301699– Dates 10/01/04 to 10/01/05
Insurer:	St. Paul Fire & Marine Insurance Company
Type of Coverage:	Employment Practices Liability
Amount of Coverage:	\$1,000,000
Deductible:	\$50,000 (SIR)
Premium:	\$89,557

**(continued)**

## **COLLIN COUNTY, TEXAS**

### **INSURANCE IN FORCE**

**(Continued)**

**SEPTEMBER 30, 2005**

**(Unaudited)**

Policy Number:	ASO Renewal - Collin County
	Date issued 10/16/01
Insurer:	United Healthcare
Type of Coverage:	Aggregate Stop-Loss
Amount of Coverage:	Attach Point - \$ 100,000 employee
	- \$ 100,000 dependent
	Maximum Lifetime:
	- \$1,000,000 employee
	- \$1,000,000 dependent
Premium:	\$58.34 per employee - - -
Policy Number:	#69189                      Dates 10/1/03 to 10/1/04
Insurer:	Prudential Insurance Co.
Type of Coverage:	Term-Life
Amount of Coverage:	\$50,000 per eligible employee
Premium:	Volume-based calculation
	$(1,260 * 50,000) .125$ per \$1,000 of coverage = premium
	\$78,750.00