

# **COLLIN COUNTY, TEXAS**

## **Comprehensive Annual Financial Report**

For the fiscal year ended

September 30, 2007

Prepared by:

Office of County Auditor  
Collin County

# **COLLIN COUNTY, TEXAS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007**

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March 17, 2008

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, 2007, 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.

PB&H, 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, 2007, 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, 2007, 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 724,900. This is up 46% over the 2000 census of 496,800 and 365% 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 is experiencing the same economic growth felt across North Texas. 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 continued 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 new and improve existing recreational facilities. As a part of vision, the County opened a \$26 million youth camp facility in 2006 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 9 days to 5 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, 2007, was 5.62%. Current individual investments had an unrealized gain of \$257 thousand or 0.002%. Increases in fair market value during the year, however, do not necessarily represent trends that will continue, nor will it be a realized gain 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 V(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 fulltime 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 V(c) and V(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, 2006. This is the 29<sup>th</sup> consecutive year that Collin 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, 2006

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.



*Oliver S. Cox*

President

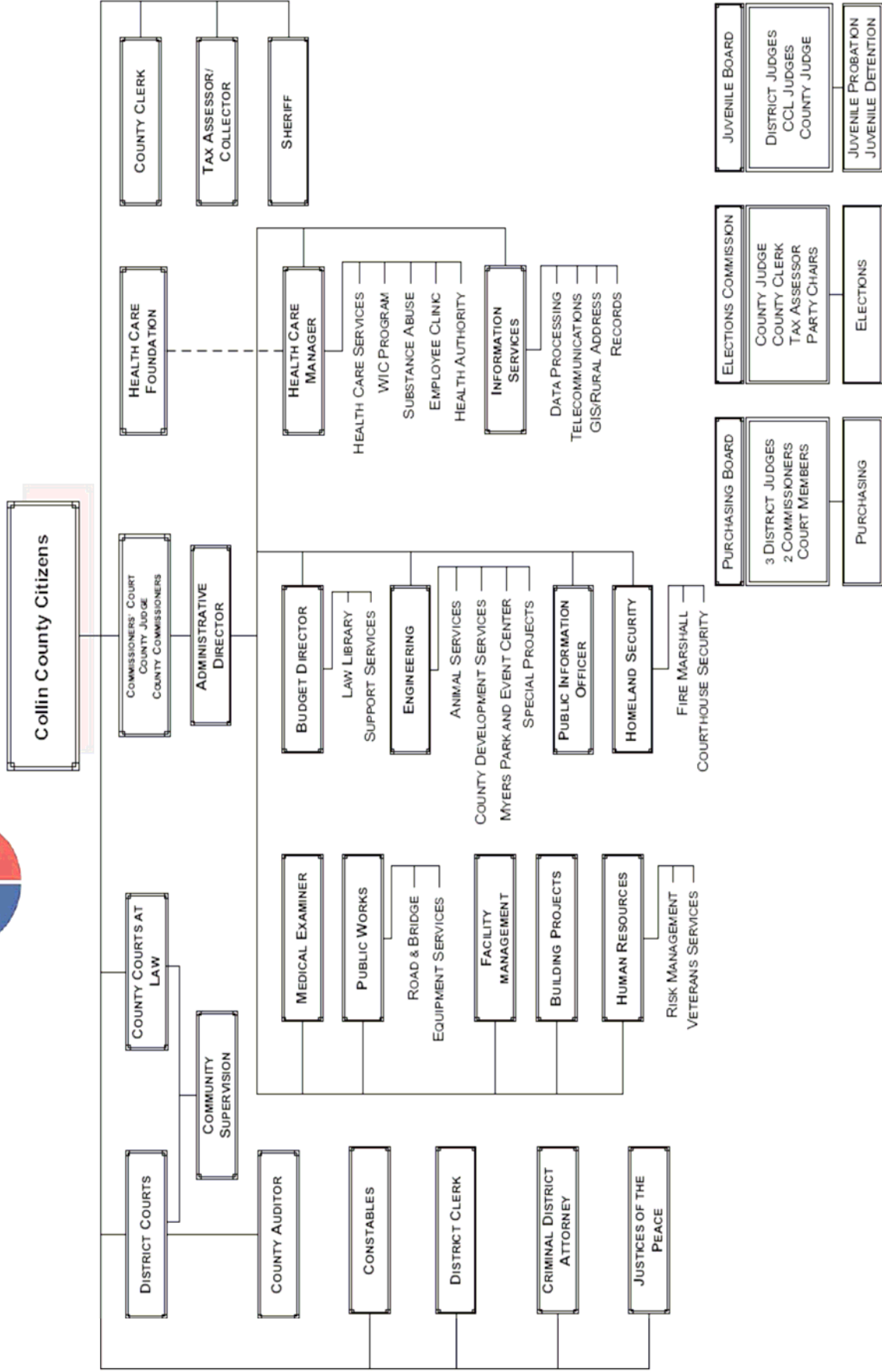
*Jeffrey R. Evers*

Executive Director

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# Collin County Organizational Chart



# **COLLIN COUNTY, TEXAS**

## **DIRECTORY OF OFFICIALS**

**SEPTEMBER 30, 2007**

### **District Officials**

Robert T. Dry, Jr.	Judge, 199 <sup>th</sup> Judicial District
Curt B. Henderson	Judge, 219 <sup>th</sup> Judicial District
John Roach, Jr.	Judge, 296 <sup>th</sup> Judicial District
Gregory Brewer	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**

Keith Self	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)**

Corrine Mason	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
Dan Wilson	Judge, County Court at Law V
Gregory Willis	Judge, County Court at Law VI
Weldon S. Copeland	Judge, Probate Court I
Terry Box	Sheriff
Stacey Kemp	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, 2007**

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, 2007, 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, 2007, 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 March 17, 2008, 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 3 through 19 and pages 71 through 75 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, budgetary comparison schedule, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and budgetary comparison schedules 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 and statistical sections 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.

March 17, 2008

## **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, 2007. 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,

- County assets exceed liabilities by \$414.8 million on a government-wide basis at September 30, 2007, an increase of \$55.9 million from 2006.
- For the fiscal year, taxes and other revenues of the County's governmental activities amounted to \$230.2 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$154.2 million), charges for services (\$40.3 million), and operating grants and contributions (\$23.6 million). These three revenue sources accounted for 67.0%, 17.5%, and 10.3%, respectively, or 94.7% of total governmental activities revenues.
- Total expenses were \$174.3 million; the largest functional expenses were public safety (\$53.3 million), general administration (\$24.5 million), and public facilities (\$18.6 million).
- Net capital assets were \$427.1 million from governmental type activities. Net depreciation expense attributable to assets of governmental activities amounted to \$14.1 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 \$45.0 million for fiscal year 2007, as compared to \$24.7 million for fiscal year 2006.
- The County General Fund reported a fund balance of \$122.3 million, an increase of \$14.6 million from September 30, 2006.

#### **General Financial Highlights**

- In March 2007, the County issued \$65.6 million in bonds for refunding of prior debt and to finance construction of new roads.

- The County, as part of its transportation plan, provides financing to its cities to assist in road construction to meet continuing population growth. In fiscal year 2007, the County transferred to the cities more than \$7.7 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 County 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 County 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. The County operates an animal shelter that works with local cities and unincorporated areas of the County to handle the disposition of unwanted animals. This operation charges a pro rata share of the operating expenses and construction costs 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 Health Care 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
- Health Care Foundation
- Unlimited Tax Road Bond 2004
- Unlimited Tax Road Bond 2007

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 non-major 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, which are budgeted according to the project budget, with an assigned project number for tracking and recording.) 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 various County 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 Safety

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**

County 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**

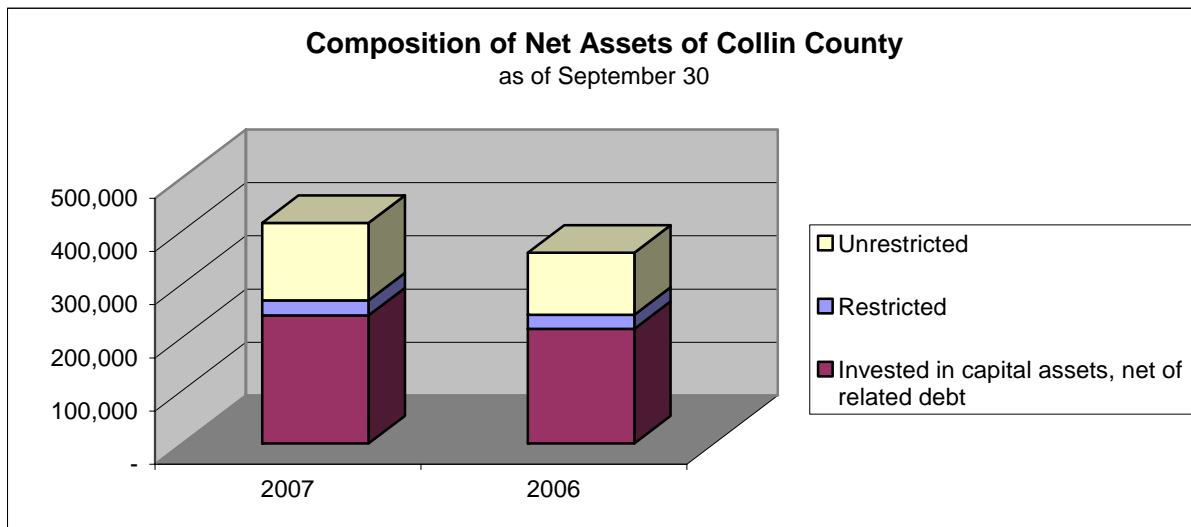
In addition to the basic financial statements and accompanying notes to those financial statements, also presented in this report are certain required supplementary information schedules with additional information regarding the results of the County's financial activities.

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

Unaudited statistical information is provided for trend and historical analysis.

## Government-Wide Financial Analysis

Net assets of the County as of September 30, 2007 and September 30, 2006, are summarized and analyzed below:

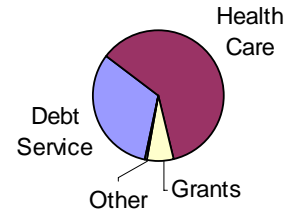


- Net assets serve as a useful indicator of financial position. Assets exceeded liabilities by \$414.7 million as of September 30, 2007, and by \$358.9 million as of September 30, 2006, a net increase of \$55.9 million.

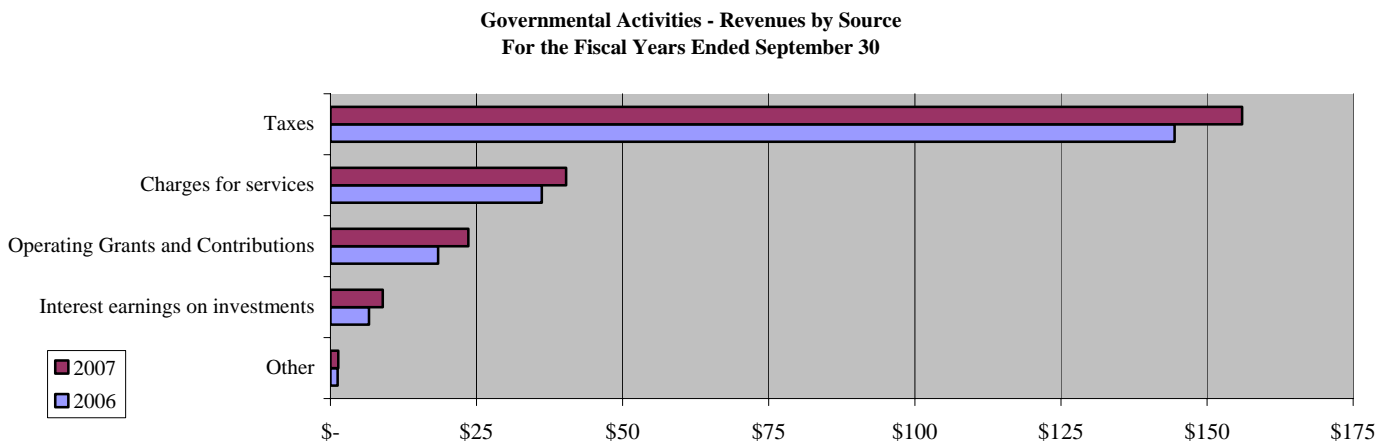
<b>Statement of Net Assets</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	2007	2006
<b>Assets:</b>		
Current and Other Assets	\$ 398,114	\$ 350,755
Capital Assets	427,132	387,984
<b>Total Assets</b>	<b>825,246</b>	<b>738,739</b>
<b>Liabilities:</b>		
Current Liabilities	19,036	22,126
Long-term Liabilities	391,460	357,748
<b>Total Liabilities</b>	<b>410,496</b>	<b>379,874</b>
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	241,239	215,637
Restricted	28,220	26,606
Unrestricted	145,291	116,622
<b>Total Net Assets</b>	<b>\$ 414,750</b>	<b>\$ 358,865</b>



- 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 (58.2%). 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 (6.8%) represent resources subject to external restrictions on their use. Of these restricted net assets, 32.6% of restricted net assets is to repay long-term debt, 60.4% (of restricted) is to provide health care services (as established upon sale of the County hospital), 6.6% (of restricted) is for grant programs, and the balance is for the County's Myers Park Foundation.
- The remaining portion of the County's net assets (35.0%) is unrestricted and may be used to meet ongoing obligations to citizens and creditors.
- At September 30, 2007, 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 2007 over 2006 by 11.3%. A summary of the amounts and a more detailed explanation is provided below the graph.



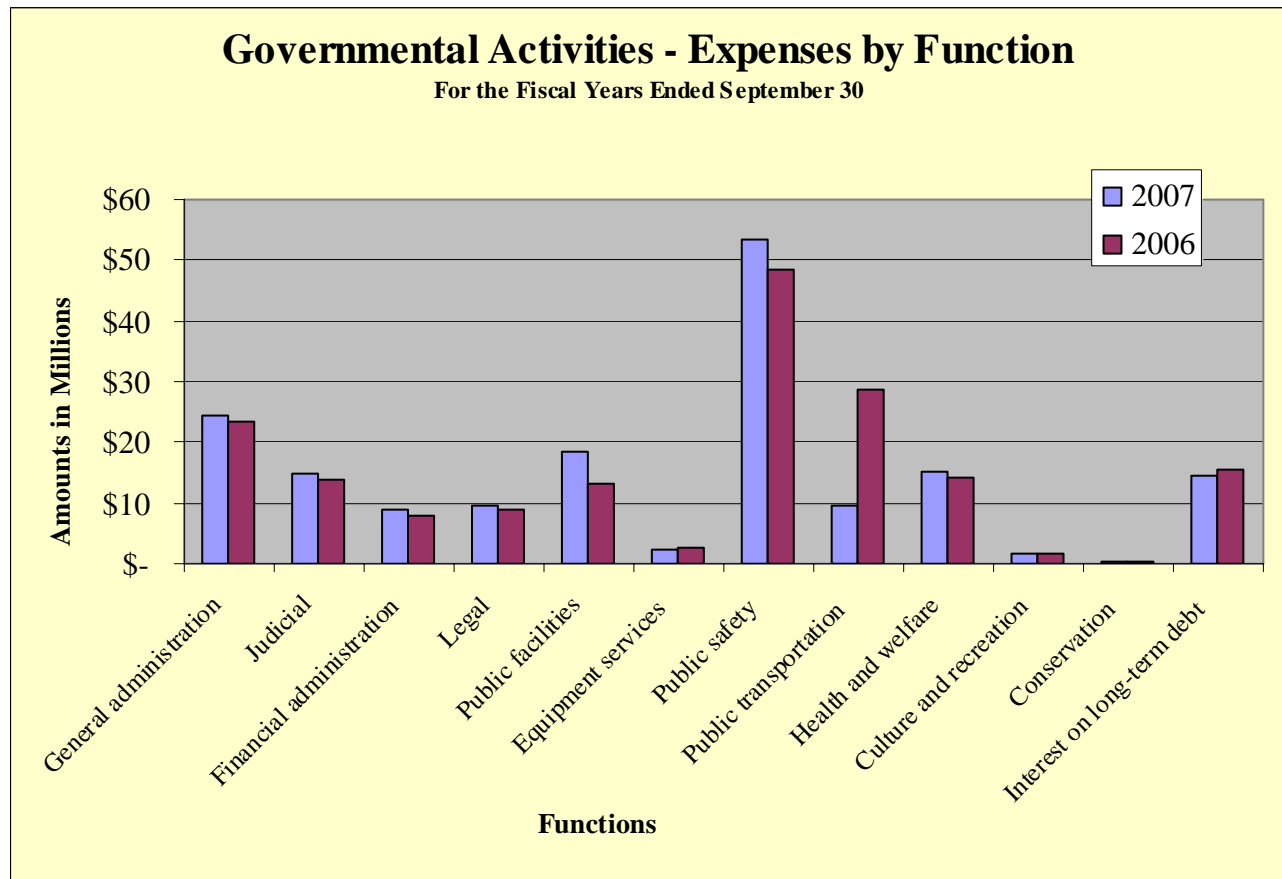
Summarized below are details of the governmental activities of the County for FY 2007 and 2006.

- 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 \$9.4 million or 16.8%; gains came from charges for services (up 11.5% over 2006), operating grants and contributions (up 28.0%), and capital grants and contributions (up 2.4%).

- 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 \$11.5 million or 8.0%. Unrestricted investment earnings rose by more than one-third (35.6% - from \$6.6 million in 2006 to \$8.9 million in 2007).
- Public safety expenses increased \$4.8 million or 9.9%, reflecting the continuing growth in the County and the demands on law enforcement.
- Public transportation decreased by \$18.9 million or 66.2%, due to road construction from the 2007 bond issue that remains in construction in progress until completion.
- Public facilities increased, from \$13.2 million to \$18.6 million (40.7%). This reflects the opening of the new County Courts facilities for District Courts, District Clerk, District Attorney and Jury Management in July 2007.

<b>Summary of Changes in Net Assets</b> <b>For the Fiscal Years Ended September 30</b> <b>(\$ in thousands)</b>					
	2007		2006		
<b>Revenues</b>					
<i>Program Revenues:</i>					
Charges for services	\$	40,337	\$	36,166	
Operating Grants and Contributions		23,593		18,430	
Capital Grants and Contributions		<u>1,218</u>		<u>1,190</u>	\$ 55,786
<i>General Revenues:</i>					
Taxes	\$	155,996	\$	144,453	
Unrestricted investment earnings		8,948		6,601	
Miscellaneous		<u>115</u>		<u>54</u>	151,108
Total revenues		\$ 230,207		\$ 206,894	
<b>Expenses</b>					
General administration	\$	24,506	\$	23,366	
Judicial		14,983		13,943	
Financial administration		9,041		8,072	
Legal		9,580		8,828	
Public facilities		18,574		13,205	
Equipment services		2,223		2,501	
Public safety		53,331		48,524	
Public transportation		9,642		28,558	
Health and welfare		15,065		14,320	
Culture and recreation		1,547		1,619	
Conservation		320		264	
Interest on long-term debt		<u>15,510</u>		<u>15,436</u>	
Total expenses – before transfers		<u>174,322</u>		<u>178,636</u>	
Change in Net Assets	\$	55,885	\$	28,258	
Net assets as of October 1, 2007 and 2006		<u>358,865</u>		<u>330,607</u>	
Net assets as of September 30	\$	<u><u>414,750</u></u>	\$	<u><u>358,865</u></u>	

<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</b> <b>(\$ in thousands)</b>				
<b>Functions/Programs</b>	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<b>2007</b>	<b>2006</b>	<b>2007</b>	<b>2006</b>
Public safety	\$ 53,331	\$ 48,524	\$ 38,055	\$ 35,929
Public facilities	18,574	3,205	16,887	10,979
Judicial	14,983	13,943	10,311	10,732
General administration	24,506	23,366	14,276	12,386
Health and welfare	15,065	14,320	8,208	8,189
Debt service, interest and fiscal charges	15,510	15,436	12,263	14,510
Other	32,353	49,842	9,174	30,126
<b>Total</b>	<b>\$ 174,322</b>	<b>\$ 178,636</b>	<b>\$ 109,174</b>	<b>\$ 122,851</b>



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

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

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 \$357.7 million, an increase of \$45 million (14.4%) from the prior year.

Approximately 33.2% of fund balances (\$118.7 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 (\$11.7 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 County Administration, with attendant sale of old courthouse to the City of McKinney, and road construction) in progress at the end of the year (\$139.0 million);
- liquidate contracts and purchase orders of the prior period (\$57.4 million),
- debt service (\$9.2 million);
- health care costs (\$17.1 million); and
- other reserved items (\$4.6 million).

### **General Fund**

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 \$101.1 million, an increase of \$7.4 million or 7.9% from the prior year. The total fund balance in the General Fund was \$122.3 million, an increase of \$14.6 million or 13.6% from the prior year.

To get 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 79.5% and 80.0% of total General Fund expenditures and transfers out for the fiscal years ended September 30, 2007, and 2006, respectively. Total fund balance represents 96.1% and 92% 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 \$2.8 million, due to the growth of the County and increasing property values.

- Federal and state funds received increased by \$0.6 million, primarily from SCAAP grant of \$0.4 million received in 2007 but not in 2006, an increase in mixed beverage taxes from the state of \$0.3 million, an increase in the state supplement for judges of \$0.1 million, and a decrease in FEMA disaster recovery funds of \$0.2 million.
- The combined charges for services and fees and permits increased by \$1.9 million. The components of the increase include \$0.9 million for increased court fees for County Courts; \$0.2 million for increases in passport fees and photographs in the District Clerks office; \$0.2 million for increases in court fees and other fees charged by the District Clerk; \$0.2 million for housing inmates for Federal Court; \$0.2 million in increased fees earned by the Tax Assessor/Collector; and the balance from increased fees in other agency operations.
- Investment earnings increased by \$2.1 million due to higher interest rates.
- General administrative expenses decreased by \$1 million. Expenses were lower by \$2.6 million due to a change in accounting procedures which more accurately reports capital expenditures as capital outlay instead of functional area expenditures as reported in FY06. Other decreases included \$0.3 million in disaster recovery expenditures made in FY06 and not occurring in FY07 and a \$0.1 million decrease in information technology expenditures. Increases in general administrative expenses included amounts paid in FY07 and not in FY06, including: phone system maintenance of \$0.5 million; \$0.4 million in dictating equipment maintenance; and animal control payment of \$0.3 million. Other increases in general administrative expenses include an increase in TIF Zone preparation expenditures of \$0.2 million; drug testing of \$0.1 million; and \$0.5 million in increased payroll in administrative services, human resources, and County Clerk.
- Judicial expenditures increased by \$1.1 million, due primarily to higher payroll costs.
- Financial administration expenditures increased by \$1.0 million, due to increased \$0.7 million in payroll costs in the budget, county auditor, treasury, purchasing, and tax assessor/collector departments. A portion of the increase was due to the implementation of a collections department at a cost of \$0.2 million and an increase in the County's portion of the cost of the Central Appraisal District (\$0.1 million).
- Legal expenditures increased by \$0.7 million due to higher payroll costs.
- Public facilities increased by \$1.0 million, due to increase in operating costs of \$0.5 million and \$0.5 million primarily from higher payroll costs.
- The decrease in equipment services was due to the moving of capital outlay expenditures from the department to the capital outlay line; total reduction was \$0.5 million.
- Public safety increased by \$5.0 million, due to increased payroll costs of \$4.7 million and an increase in payments to volunteer fire departments of \$0.3 million.
- The capital outlay expenditures of \$1.6 million were included in the functional areas in FY06 but classified to a separate line in FY07.

### General Road and Bridge Fund

The General Road and Bridge Fund is the primary fund responsible for maintaining county roads. At the end of the current fiscal year, the unreserved, undesignated fund balance of the General Road and Bridge Fund was \$6.9 million, an increase over FY 2006 of \$2.1 million, or 43.1% higher. Total fund balance of the General Road and Bridge Fund increased by \$2.2 million from FY 2006 to FY 2007. The General Road and Bridge Fund revenues include fees and permits, property taxes, and fines and forfeitures.

In FY 2005, Collin County began a program to convert all rock roads to asphalt to reduce dust and increase the useful life of the road. The program is geared to convert the roads at a rate of 50 miles per year. Due to the flooding in the middle of the year, the conversion schedule slowed from the 66 miles in FY06 to 38 miles in FY07. At the end of FY07, the County was on schedule in its conversion.

Key factors in the change in fund balance in the General Road and Bridge Fund are as follows:

- Property taxes decreased by \$1.0 million due to a reduction in the tax rate allocated to the fund.
- Federal and state funds increased by \$1.8 million due to \$0.7 million in FEMA disaster recovery funds received and \$1.1 million in Air Check Texas funds received. Air Check Texas is a state program to encourage drivers to trade in their old polluting vehicles for newer, more-efficient, less-polluting vehicles. A grant is provided to the vehicle owner to encourage the trade-in.
- Fees and permits increased by \$1.0 million, primarily due to the growth in population with its attendant increase in vehicle sales taxes and license fees.
- Fines and forfeitures decreased by \$0.3 million; fluctuations in court costs and fines can vary greatly from year to year depending on number of cases adjudicated and sentences given.
- Miscellaneous revenues increased by \$0.4 million due to payments received for roadwork done for a local town in the County.
- The net increase in expenditures was \$0.3 million. Components of the change included an increase in payroll and benefits costs of \$0.4 million; a decrease in maintenance and operating expenses of \$0.3 million; a reduction in capital outlay of \$0.9 million; and an increase in Air Check Texas outlays of \$1.1 million.

### Health Care Foundation Fund

The Health Care Foundation Fund was created after the sale of the hospital district in the early 1980s. The proceeds of the sale were used to create investment earnings that, together with the charges for services and federal and state funding, are used to provide health care to indigent county residents. A portion of the funds from the sale have been used to purchase real property for rental to other county agencies, as well as to non-related third parties. The rental revenue is a fairly steady source of income that provided more than 39% of the funding for the Health Care Foundation Fund in FY 2007. Fund balance was lower by \$0.3 million in FY 2007; key factors in the change in fund balance in the Health Care Foundation Fund were:

- Expenditures exceeded revenues by \$0.1 million.

- Revenues decreased by \$1.2 million in FY 2007, due primarily to the reclassification of grant funds to a new fund for better control and reporting. Interest earnings increased by \$0.3 million; miscellaneous revenues decreased by \$0.2 million as the grant funding from private sources was reclassified to the new grant fund.
- Expenditures decreased by \$1.3 million, as the payroll and maintenance and operating costs related to the grant funds were reclassified to the new grant fund.

### **Budgetary Highlights**

The legal level of budgetary control for the General Fund 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 \$142.7 million, \$3.5 million higher than the original approved budget of \$139.2 million. Actual expenditures were \$119.5 million, or 16.3% less than the final budget.

General Fund revenues exceeded the final budget by \$4.4 million. The largest contributor this variance was interest, which was over budget by \$2.8 million (63.6% of the variance). The increase was due to an increase in cash available for investment, owing to higher revenues and lower expenditures than budgeted. The second largest contributor was fees and permits, a variance of \$1.4 million (31.8%); the increase was due to higher fees collected after the start of a new court and an increase in population creating higher fees collected in land and vitals.

The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In fiscal year 2007, there were several functions that contributed to the lower than budgeted expenditures noted above. They include:

- General administration was lower by \$14.8 million, due to:
  - \$10.6 million in non-departmental – program contingencies budgeted but not used (\$7.0 million has been encumbered and rolled over to FY 2008).
  - \$1.9 million in other non-departmental accounts were under budget, including salaries of \$0.6 million and maintenance and operating of \$1.3 million.
  - \$0.5 million in archive and restoration budgeted but not used by County Clerk.
  - \$0.3 million under budget for payroll in County Clerk department.
  - \$0.7 million under budget for Information Technology, including \$0.2 million under budget for payroll for the ERP department, \$0.2 million under budget for payroll for Data Processing, \$0.1 million under budget for maintenance and operating in Data Processing, and \$0.2 million under budget for maintenance and operating in Telecommunications.
  - \$0.4 million under budget in Elections due to unused temporary and part time payroll and operating expenses.
  - \$0.1 million under budget in Administrative Services payroll.
  - \$0.1 million under budget in County Judge and Commissioners' Court departments mainly due to lower travel expenses.

- \$0.2 million under budget in Human Resources and Risk Management due to lower payroll, travel and operating expenses.
- Judicial actual expenses were lower than budget by \$0.9 million, due to:
  - \$0.4 million under budget in County Court Mental Department due to \$0.2 million for psychological evaluations not used and room and board for patients was budgeted at \$0.2 but only \$0.03 was spent.
  - \$0.1 million under budget for visiting court judges.
  - \$0.1 million under budget for the District Court Shared Expenses Department miscellaneous expenses not spent.
  - \$0.3 million under budget for lower payroll costs in all District Courts, District Clerk, and Justice of the Peace departments.
- Financial administration expenses were lower than budget by \$0.9 million, due to:
  - \$0.7 million under budget in the Tax Assessor/Collector's payroll expenses.
  - \$0.1 million under budget in the Collections Department payroll expenses.
  - \$0.1 million under budget in the County Auditor payroll expenses.
- Legal expenses were \$0.3 million lower than budget due to lower payroll expenses in the District Attorney's office.
- Public facilities expenses were lower than budget by \$1.0 million, primarily due to:
  - \$0.7 million under budget caused by lower facility maintenance costs.
  - \$0.1 million under budget for payroll in the Building Superintendent department.
  - \$0.2 million under budget for payroll in the Construction and Projects department.
- Public safety expenses were lower than budget by \$1.6 million, due to:
  - \$0.8 million under budget for payroll in Homeland Security.
  - \$0.1 million under budget for maintenance in the Sheriff's office.
  - \$0.3 million under budget for payroll in the Jail Operations.
  - \$0.2 million under budget for operating expenses in 911 Addressing (GIS); most of the unspent funds were for aerial digital photography.
  - \$0.1 million under budget for payroll and operations for the Fire Marshall.
- Health and welfare expenses were \$1.5 lower than budget due to lower than budgeted expenditures for indigent criminal defense attorneys.
- Capital outlay expenses, which is presented separately for the first time in this report, are \$1.7 million below budget; \$1.0 million of the total is due to a change in the replacement cycle for vehicles:
  - \$0.6 million for Equipment Services not spent.
  - \$0.3 million for Information Technology not spent, but rolled over to FY 2008.
  - \$0.1 million for Sheriff's Office not spent.
  - \$0.2 million for Non-departmental Capital Replacement not spent.
  - \$0.3 million for Non-departmental capital purchases not spent.
  - \$0.1 million for Tax Assessor/Collector not spent.



## **Capital Assets and Debt Administration**

### **Capital Assets**

The County's investment in capital assets, net of accumulated depreciation at September 30, 2007, was \$424.3 million, an increase of \$39.1 million or about 10.2% of the total investment. Detail by type of activity and asset is summarized in the table below.

Major changes for FY 2007 are:

- Courthouse for district courts, district clerk, district attorney, and jury room completed - \$55.1 million
- Jail pod added - \$18.3 million
- Juvenile facility added - \$4.5 million
- People Soft HRMS software added - \$1.9 million
- Radio system added - \$6.0 million
- Roads added - \$15.2 million
- Construction in Progress dropped due to completion of assets noted above - (\$49.3 million)

<b>Capital Assets As of September 30 (\$ in thousands)</b>		
	<u>2007</u>	<u>2006</u>
Land	\$ 21,123	\$ 21,109
Buildings and system	196,362	121,396
Improvements other than buildings	6,375	4,313
Machinery and equipment	64,296	55,797
Infrastructure	238,031	222,804
Construction in progress	<u>42,963</u>	<u>92,290</u>
Total capital assets	569,150	517,709
Less: Accumulated Depreciation	<u>( 142,018)</u>	<u>( 129,725)</u>
Total capital assets	<u>\$ 427,132</u>	<u>\$ 387,984</u>

### **Long-term Debt**

At September 30, 2007, the County had \$364.1 million in outstanding debt, an increase of \$30.8 million (9.2%).

In FY 2007, the County:

- Issued \$2.2 million in permanent improvement bonds.
- Refunded prior debt - \$17.0 million.
- Issued \$48.2 million in road construction bonds.
- Paid \$17.8 million in debt service.

<b>Outstanding Long-Term Debt As of September 30 (\$ in thousands)</b>		
	<u>2007</u>	<u>2006</u>
General obligation bonds and tax notes issued for:		
Roads	\$ 159,102	\$ 134,724
Jail Facilities	8,385	11,075
Re-funding Prior Debt	62,279	48,035
Permanent Improvements	19,905	19,328
New Courts Facility/Courthouse	67,219	68,699
Touch-screen Voting/Web Project	3,975	4,165
Outdoor Youth Camp	22,415	23,380
Software	<u>20,830</u>	<u>23,880</u>
	<u>\$ 364,110</u>	<u>\$ 333,285</u>

Additional information on capital asset activity and long-term debt activity can be found in the notes to the financial statements. A discussion of capital assets and long-term debt is included in "Section I. Summary of Significant Accounting Policies, sub-section (d) Assets, Liabilities, and Net Assets or Equity, Item 5 for Capital Assets and Item 7 for Long-term Debt." Detailed notes on capital assets can be found in "Section IV. Detailed Notes on All Funds, sub-section (e) Capital Assets" in the notes to the financial statements. Detailed notes on long-term debt can be found in "Section IV. Detailed Notes on All Funds, sub-section (f) Long-term Debt."

### **Economic Factors**

The following economic factors are reflected in the FY 2007 General Fund and other budgets:

The percentage increase in real property assessed value for FY 2007 was 22.1% (FY 2006 increase was 7.6%).

The average unemployment rate in Collin County for 2007 was 3.9% (3.8% in 2006).

Property tax receipts for FY 2007 were \$153.7 million, which is 8.8% higher than FY 2006 tax receipts of \$141.2 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 has not been affected as much as many parts of the nation by the current economic slowdown. The continuing growth is evidenced by the double-digit increase in property assessed value.

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, 2007, an average of 2,867 people moved into the County each month; this is a 267 person per month increase over the 2006 rate of growth per month of 2,600 people. 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 established a preferred route for planning and right of way purchase for an outer loop to connect Interstate 35 with Interstate 30 through construction of a major highway in the northern half of the County.

In addition, expansion of the Dallas North Tollway continues with the opening of a new section from US Highway 121 to US Highway 380 and the start of the section going north from US Highway 380 to the Collin-Grayson county line.

Collin County is participating in the Highway 121 conversion to a six-lane toll road. The 12.8-mile roadway will be between the Dallas North Tollway on the west terminus and US Highway 75 on the east. The frontage roads have already been completed by the County. The rights fee paid to the Texas Department of Transportation for Collin County projects is more than \$600 million and will be used to fund transportation projects in the County. The state and County, along with the major cities in the County that contain portions of the roadway, are working to identify projects and needs.

Budgeted revenues in FY 2008 are \$266.3 million, an increase of 15.7% over FY 2007 actual revenues of \$230.2 million. Property taxes account for the bulk of receipts, as 60.6% of the budgeted revenues are from property taxes.

Budgeted appropriations for FY 2008, which include expenditures and transfers out, total \$303.9 million. The General Fund appropriations total \$155.9 million, or 51.3% of the total. Debt service is \$39.6 million (13.0% of the total) and other funds, primarily capital project funds, total \$108.4 million, or 35.7% of the total.

There are several significant events that are expected to have an impact in FY 2008 and beyond:

Mentioned above were some of the details regarding the sale of rights to toll Highway 121. 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 2005 were completed in 2006, with the new road opened in summer 2006. This has reduced significantly the congestion of a two-lane road that was the primary transportation route between McKinney (the County Seat) and DFW International Airport. The expansion provides six lanes of frontage roads and several overpasses over heavily-traveled north-south roadways. The share of about \$3.3 billion for the rights that is allocated to Collin County is more than \$600 million. The money will be used to repay the state for earlier construction and right of way (about \$55 million), with the balance to be used in Collin County for transportation and other projects. Innovative funding techniques for other state and federal highways in the county include the use of shadow tolling and tolled HOV lanes.

Ever increasing health care costs for indigent residents of Collin County is a major economic burden to the County. Grants to community agencies in 2007 to provide preventative and minor medical care were expanded from the prior 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. A study of health care provision and county resources was completed during the year by a citizens committee and is being used to help in making decisions regarding future availability of service and care.

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, 2007, the unreserved fund balance for the General Fund was \$101.1 million, or 64.8% of total General Fund expenditures and transfers out. 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.

In November 2007, the County presented a bond proposal to voters for new funding for facilities, roads and open space. The proposed funding was for a total of \$328.9 million, with \$235.6 million for roads, \$76.3 million for facilities, and \$17.0 million for open space. The bond proposal passed.

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 were implemented with the first payroll in January 2007. Integration problems exist between the payroll software and the financial software; these are being worked on to ensure appropriate reporting and inclusion of appropriate amounts in the financial software.

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. Beginning in FY 2008, employees and managers will be able to manage the performance process using the human resource software.

The County is currently participating with 11 other large counties to customize and implement a new case management software system. The case management system is named the Comprehensive Integrated Justice System. Implemented in FY 2007 was the probate court module. Go live for the civil courts process was completed in March 2008; future modules will include criminal courts, justice of the peace, and ancillary related processes.

The tax rate for FY 2008 was continued at \$0.245/\$100; this is the same rate as in FY 2007, when the rate was reduced for the first time in eight straight years of no change in the tax rate. 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 upward, but for now the growth of the County and the increase in property values provides the majority of funding for expenditures.

### **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.

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# COLLIN COUNTY, TEXAS

## Statement of Net Assets

September 30, 2007

(Amounts expressed in thousands)

	<b>Primary Government</b>	<b>Component Unit</b>
Assets:		
Cash and cash equivalents	\$ 223,551	\$ 176
Investments	152,451	-
Receivables (net of allowance for uncollectibles)	17,492	-
Inventories	2,258	-
Deferred charges	2,362	-
Capital assets (net of accumulated depreciation):		
Land	21,123	-
Buildings and system	152,627	-
Improvements other than buildings	4,449	-
Machinery and equipment	26,406	-
Infrastructure	179,564	-
Construction in progress	42,963	-
Total assets	<u>825,246</u>	<u>176</u>
Liabilities:		
Accounts payable and other current liabilities	18,610	138
Due to other governments	17	-
Unearned revenue	409	-
Noncurrent liabilities:		
Due within one year	29,821	-
Due in more than one year	361,639	-
Total liabilities	<u>410,496</u>	<u>138</u>
Net assets:		
Invested in capital assets, net of related debt	241,239	-
Restricted for:		
Debt service	9,187	-
Health Care Foundation	17,052	-
Meyers Park Foundation	118	-
Grant programs	1,863	-
Unrestricted	145,291	38
Total net assets	<u>\$ 414,750</u>	<u>\$ 38</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, 2007

(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	\$ 24,506	\$ 9,575	\$ 655	\$ -	\$ (14,276)
Judicial	14,983	3,769	903	-	(10,311)
Financial administration	9,041	2,709	33	-	(6,299)
Legal	9,580	187	146	-	(9,247)
Public facilities	18,574	64	1,623	-	(16,887)
Equipment services	2,223	-	60	-	(2,163)
Public safety	53,331	11,081	3,047	1,148	(38,055)
Public transportation	9,642	12,348	7,580	-	10,286
Health and welfare	15,065	604	6,208	45	(8,208)
Culture and recreation	1,547	-	91	-	(1,456)
Conservation	320	-	-	25	(295)
Debt service, interest and fiscal charges	15,510	-	3,247	-	(12,263)
Total primary government	<u>\$ 174,322</u>	<u>\$ 40,337</u>	<u>\$ 23,593</u>	<u>\$ 1,218</u>	<u>\$ (109,174)</u>
Component unit:					
Health and welfare	<u>73</u>	<u>-</u>	<u>45</u>	<u>-</u>	<u>(28)</u>
Total component unit	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ (28)</u>

(continued)

**COLLIN COUNTY, TEXAS**  
**Statement of Activities (continued)**  
**For the Year Ended September 30, 2007**  
(Amounts expressed in thousands)

	<b><u>Primary Government</u></b>	<b><u>Component Unit</u></b>
Change in net assets:		
Net (expense) revenue	\$ (109,174)	\$ (28)
General revenues:		
Property taxes	154,165	-
Mixed beverage tax	1,831	-
Unrestricted investment earnings	8,948	-
Miscellaneous	<u>115</u>	<u>-</u>
Total general revenues	<u>165,059</u>	<u>-</u>
Change in net assets	<u>55,885</u>	<u>(28)</u>
Net assets - beginning of year	<u>358,865</u>	<u>66</u>
Net assets – end of year	<u><u>\$ 414,750</u></u>	<u><u>\$ 38</u></u>

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



**COLLIN COUNTY, TEXAS**  
Balance Sheet  
Governmental Funds  
September 30, 2007  
(Amounts expressed in thousands)

<b>Assets</b>	<b>General Fund</b>	<b>General Road and Bridge</b>	<b>Health Care Foundation</b>
Cash and cash equivalents	\$ 38,987	\$ 2,604	\$ 1,545
Investments	86,808	8,006	15,572
Receivables:			
Taxes (net of allowance for uncollectibles)	2,387	16	-
Fines and fees	2,347	1,533	-
Due from other governments	777	1,188	-
Due from other funds	2,414	-	28
Advance to other funds	-	-	-
Interest	321	-	104
Miscellaneous	577	199	37
Inventories	389	1,869	-
<b>Total assets</b>	<b>\$ 135,007</b>	<b>\$ 15,415</b>	<b>\$ 17,286</b>
<b>Liabilities</b>			
Accounts payable	\$ 2,202	\$ 793	\$ 123
Payroll related costs payable	5,800	410	54
Lease deposits payable	-	-	26
Due to other governments	-	-	-
Due to other funds	366	158	-
Deferred revenue	2,347	1,533	-
Deferred tax revenue	2,041	12	-
<b>Total liabilities</b>	<b>12,756</b>	<b>2,906</b>	<b>203</b>
<b>Fund balances</b>			
Reserved for:			
Debt service	-	-	-
Capital projects	-	-	-
Sale of Courthouse	-	-	-
Animal Shelter Facility	-	-	-
Health Care Foundation	-	-	17,052
Meyers Park Foundation	-	-	-
Encumbrances	10,212	2,625	31
Inventories	389	1,869	-
Unreserved fund balance:			
Designated for capital assets	87	1,089	-
Designated for special projects	2,852	-	-
Designated for five year plan	6,977	-	-
Designated for administration	667	-	-
Unreserved/undesignated, reported in:			
General fund	101,067	-	-
Special revenue funds	-	6,926	-
<b>Total fund balances</b>	<b>122,251</b>	<b>12,509</b>	<b>17,083</b>
<b>Total liabilities and fund balances</b>	<b>\$ 135,007</b>	<b>\$ 15,415</b>	<b>\$ 17,286</b>

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

<b>Unlimited Tax Road Bond 2004</b>	<b>Unlimited Tax Road Bond 2007</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ 23,025	\$ 49,105	\$ 99,827	\$ 215,093
5,171	-	29,547	145,104
-	-	968	3,371
-	-	-	3,880
-	-	6,321	8,286
1	-	4,208	6,651
-	-	2,267	2,267
-	-	-	425
-	-	499	1,312
-	-	-	2,258
<u>\$ 28,197</u>	<u>\$ 49,105</u>	<u>\$ 143,637</u>	<u>\$ 388,647</u>
\$ 2,742	\$ 383	\$ 4,191	\$ 10,434
-	-	563	6,827
-	-	-	26
-	-	17	17
-	894	4,905	6,323
-	-	600	4,480
-	-	827	2,880
<u>2,742</u>	<u>1,277</u>	<u>11,103</u>	<u>30,987</u>
-	-	9,187	9,187
15,666	38,769	79,486	133,921
-	-	5,100	5,100
-	-	2,267	2,267
-	-	-	17,052
-	-	118	118
9,789	9,059	25,646	57,362
-	-	-	2,258
-	-	-	1,176
-	-	-	2,852
-	-	-	6,977
-	-	-	667
-	-	-	101,067
-	-	10,730	17,656
<u>25,455</u>	<u>47,828</u>	<u>132,534</u>	<u>357,660</u>
<u>\$ 28,197</u>	<u>\$ 49,105</u>	<u>\$ 143,637</u>	<u>\$ 388,647</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, 2007**  
(Amounts expressed in thousands)

Total fund balances – governmental funds		\$ 357,660
Amounts reported for governmental activities in the statement of net assets are different because:		
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.		2,362
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	\$ 21,123	
Buildings and systems	149,895	
Improvements other than buildings	4,449	
Machinery equipment	26,258	
Infrastructure	179,564	
Construction in progress	42,963	
Total capital assets		424,252
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.	\$ 191	
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.	3,880	
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.	2,880	
Total deferred revenues		6,951
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.		12,798
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	(1,266)	
Bonds, notes and loans payable	(368,206)	
Compensated absences	(6,222)	
Arbitrage payable	(1,346)	
Unamortized bond premiums	(12,233)	
Total liabilities		(389,273)
Net assets of governmental activities		\$ 414,750

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

# COLLIN COUNTY, TEXAS

## Statement of Revenues, Expenditures, and Changes in Fund Balance:

### Governmental Funds

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Revenues:			
Taxes:			
Property	\$ 109,061	\$ 1,313	\$ -
Fees and permits	13,231	12,182	559
Federal and state funds	3,746	1,761	128
Charges for services	4,474	-	-
Fines and forfeitures	2,647	1,676	-
Other local government funds	-	-	-
Rental revenues	-	-	1,148
Interest	7,813	617	995
Miscellaneous	535	694	58
Total revenues	<u>141,507</u>	<u>18,243</u>	<u>2,888</u>
Expenditures:			
Current:			
General administration	20,066	-	-
Judicial	13,618	-	-
Financial administration	9,325	-	-
Legal	9,600	-	-
Public facilities	9,472	-	290
Equipment services	2,061	-	-
Public safety	43,693	-	-
Public transportation	-	15,676	-
Health and welfare	9,381	-	2,708
Culture and recreation	439	-	-
Conservation	305	-	-
Capital projects – capital outlay	1,556	800	13
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Total expenditures	<u>119,516</u>	<u>16,476</u>	<u>3,011</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,991</u>	<u>1,767</u>	<u>(123)</u>
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	(7,651)	-	(168)
Sale of non-capital equipment	-	-	-
Capital contribution	-	-	-
Sale of assets	285	427	-
Debt issuance	-	-	-
Refunding escrow payments	-	-	-
Premium (discount) on sale of bonds	-	-	-
Total other financing sources (uses)	<u>(7,366)</u>	<u>427</u>	<u>(168)</u>
Net change in fund balances	14,625	2,194	(291)
Fund balances – beginning	107,626	10,315	17,374
Fund balances – ending	<u>\$ 122,251</u>	<u>\$ 12,509</u>	<u>\$ 17,083</u>

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

<b>Unlimited Tax Road Bond 2004</b>	<b>Unlimited Tax Road Bond 2007</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ -	\$ -	\$ 44,296	\$ 154,670
-	-	859	26,831
-	-	6,196	11,831
-	-	3,128	7,602
-	-	92	4,415
-	-	-	-
-	-	-	1,148
1,499	1,056	8,463	20,443
35	-	100	1,422
<u>1,534</u>	<u>1,056</u>	<u>63,134</u>	<u>228,362</u>
-	-	323	20,389
-	-	1,789	15,407
-	-	-	9,325
-	-	208	9,808
-	-	-	9,762
-	-	-	2,061
-	-	10,679	54,372
-	-	-	15,676
-	-	2,734	14,823
-	-	586	1,025
-	-	25	330
4,490	1,418	42,431	50,708
-	-	17,755	17,755
-	-	15,739	15,739
-	-	635	635
<u>4,490</u>	<u>1,418</u>	<u>92,904</u>	<u>237,815</u>
<u>(2,956)</u>	<u>(362)</u>	<u>(29,770)</u>	<u>(9,453)</u>
-	-	8,163	8,163
-	-	(344)	(8,163)
-	-	-	-
-	-	2,834	2,834
-	-	-	712
-	48,190	17,375	65,565
-	-	(17,348)	(17,348)
-	-	2,676	2,676
<u>-</u>	<u>48,190</u>	<u>13,356</u>	<u>54,439</u>
(2,956)	47,828	(16,414)	44,986
28,411	-	148,948	312,674
<u>\$ 25,455</u>	<u>\$ 47,828</u>	<u>\$ 132,534</u>	<u>\$ 357,660</u>

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## COLLIN COUNTY, TEXAS

### Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities

For the Year Ended September 30, 2007  
(Amounts expressed in thousands)

Net change in fund balances – governmental funds \$ 44,986

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	\$ 53,771	
Capital assets decreases	(656)	
Depreciation expense for all capital assets	<u>(14,060)</u>	
Total change in capital assets activity		39,055

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 the governmental funds. These activities consist of:

Debt issuance and refunding increases long-term debt in statement of net assets.	\$ (65,565)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net assets.	34,740	
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.	<u>(1,530)</u>	
Total long-term debt		(32,355)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues over expenditures of the internal service funds is reported with the governmental activities. 3,470

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	\$ (515)	
Fines and forfeitures	<u>1,493</u>	
Total changes in revenues		978

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	\$ 952	
Arbitrage payable	(871)	
Compensated absences	<u>(330)</u>	
Total changes in long-term liabilities		<u>(249)</u>
Change in net assets of governmental activities		<u>\$ 55,885</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, 2007

(Amounts expressed in thousands)

	<b><u>Governmental Activities – Internal Service Funds</u></b>
Assets:	
Current assets:	
Cash and cash equivalents	\$ 8,459
Investments	7,347
Receivables:	
Due from other funds	331
Miscellaneous receivables	217
Total current assets	<u>16,354</u>
Capital assets (net of accumulated depreciation):	
Buildings and systems	2,731
Machinery and equipment	149
Total capital assets	<u>2,880</u>
Total assets	<u>\$ 19,234</u>
Liabilities:	
Current liabilities:	
Accounts payable	\$ 1,547
Payroll payable	24
Claims payable	1,939
Due to other funds	659
Noncurrent liabilities:	
Advance from other funds	<u>2,267</u>
Total liabilities	<u>6,436</u>
Net assets:	
Invested in capital assets, net of related debt	2,880
Unrestricted	<u>9,918</u>
Total net assets	<u><u>\$ 12,798</u></u>

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

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## COLLIN COUNTY, TEXAS

### Statement of Revenues, Expenses, and Changes in Fund Net Assets

#### Proprietary Funds

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b><u>Governmental Activities – Internal Service Funds</u></b>
Operating revenues:	
Premiums	\$ 24,109
Charges for services	1,206
Other	<u>330</u>
Total operating revenues	<u>25,645</u>
Operating expenses:	
Administration	1,875
Benefits	18,175
Depreciation	<u>16</u>
Total operating expenses	<u>20,066</u>
Operating income	5,579
Nonoperating revenues (expenses):	
Interest income	<u>725</u>
Total nonoperating revenues (expenses)	<u>725</u>
Income before contributions	6,304
Capital contribution	<u>(2,834)</u>
Change in net assets	3,470
Total net assets – beginning	<u>9,328</u>
Total net assets – ending	<u><u>\$ 12,798</u></u>

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

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# COLLIN COUNTY, TEXAS

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b><u>Governmental Activities – Internal Service Funds</u></b>
Cash flows from operating activities:	
Receipts from customers and users	\$ 25,058
Insurance recovery	530
Administration costs	837
Benefits paid	(18,523)
Net cash provided by operating activities	<u>7,902</u>
Cash flows from capital financing activities:	
Purchases of capital assets	(108)
Capital contribution	(2,835)
Net cash provided by capital financing activities	<u>(2,943)</u>
Cash flows from investing activities:	
Purchase of investment	(7,347)
Interest income	724
Net cash used by investing activities	<u>(6,623)</u>
Net increase in cash and cash equivalents	(1,664)
Cash and cash equivalents – October 1, 2006	<u>10,123</u>
Cash and cash equivalents – September 30, 2007	<u><u>\$ 8,459</u></u>
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	<u>\$ 5,579</u>
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation expense	16
(Increase) decrease in intergovernmental receivable	204
(Increase) decrease in due from other funds	(262)
Increase (decrease) in accounts payable	(462)
Increase (decrease) in payroll payable	3
Increase (decrease) in due to other funds	557
Increase (decrease) in advance from other funds	2,267
Total adjustments	<u>2,323</u>
Net cash used in operating activities	<u><u>\$ 7,902</u></u>

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

# **COLLIN COUNTY, TEXAS**

## **Statement of Net Assets**

### **Fiduciary Funds**

**For the Fiscal Year Ended September 30, 2007**

**(Amounts expressed in thousands)**

#### **Assets**

Cash and cash equivalents	\$	27,896
Investments		8,723
Assets held as security deposits		3,688
Receivables:		
Miscellaneous receivables		<u>36</u>
Total assets	\$	<u><u>40,343</u></u>

#### **Liabilities**

Due to other governments	\$	5,697
Due to others/vouchers payable		31,584
Cash bonds outstanding		3,005
Cost deposits outstanding		<u>57</u>
Total liabilities	\$	<u><u>40,343</u></u>

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

# COLLIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2007

### 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 (E). Otherwise, there are no other financial operations or balances for this entity. Required financial reporting to show compliance is provided by the administrator, J.P. Morgan Chase Trust – Dallas, acting as trustee for the various issues and overseeing 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 purposes 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 interfund transfers has been removed from these statements but continues to be reflected on the fund statements. Interfund services provided and used are not eliminated in the process of consolidation. 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 Unlimited Tax Road Bond 2007 Fund 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, 2006, which were due October 1, 2006, have been assessed to finance the budget of the fiscal year beginning October 1, 2006. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2006, outstanding 60 days after year-end, are 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 County 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.

**Unlimited Tax Road Bond 2007 Capital Projects 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 in 2003.

Additionally, the County reports the following nonmajor 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.

(continued)

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

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

**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 Projects 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 FASB pronouncements within the above limitations.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. 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 non-operating revenues and expenses.

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 90 days 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.

**(continued)**

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

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

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

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 and outstanding 60 days after 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.

Lending or borrowing between funds is reflected as "due to" or "due from" (current portion) or "advances to/from other funds" (non-current). 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. Interfund activity reflected in "due to" or "due from" is eliminated on the government-wide statements.

**(continued)**

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

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

#### **(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.

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

**(continued)**

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

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

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

<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
Vehicles	5 to 10

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

A liability for unused paid time off accruals 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 7.39 hours of paid time off per pay period (biweekly) from date of employment to four years of service; 8.31 hours per pay period from 5 years to 9 years of service; 9.23 hours per pay period from 10 to 19 years of service; and 10.15 hours per pay period for 20 plus years of continuous employment. The maximum accrual is 200, 240, 320, and 400 hours of paid time off for the respective accrual categories specified. Upon termination from the County, an employee is entitled to payment for the total accrued hours as long as they have completed at least one year of continuous service.

The County's permanent, fulltime employees are given 24 hours of catastrophic time off (CTO) at the beginning of each calendar year. An employee can accrue a maximum of 160 hours which can be taken in increments for specific circumstances defined in the personnel policy. Employees are not paid for unused CTO at termination or retirement 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 refunding 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 V(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, Myers Park foundation, 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 not due and payable in the current period and therefore are not reported in the funds." The details of this \$389,273 difference are as follows:

**(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)

Interest payable	\$ 1,266
Bonds, notes and loans payable	368,206
Compensated absences	6,222
Arbitrage payable	1,346
Unamortized bond premiums	<u>12,233</u>
Net adjustment to reduce <i>fund balance</i> - total government funds to arrive at net assets - governmental activities	\$ <u>389,273</u>

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	\$ 21,123
Buildings and systems	149,895
Improvements other than buildings	4,449
Machinery and equipment	26,258
Infrastructure	179,564
Construction in progress	<u>42,963</u>
Net adjustment to increase <i>fund balance</i> - total governmental funds to arrive at net assets - governmental activities	\$ <u>424,252</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 and premiums on sale of bonds are expenditures and revenues in the funds but are amortized over the life of the bonds in government-wide.	\$ 2,362
Fines and fees earned in the current fiscal year collected in the future.	3,880
Road construction special assessment in prior year deferred to future period.	191
Property taxes earned in the current fiscal year but not available to provide current financial resources, and therefore are deferred in the funds.	2,880
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>12,798</u>
Net adjustment to increase <i>fund balance</i> - total governmental funds to arrive at net assets - governmental activities	\$ <u>22,111</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.” The details of this \$39,055 difference are as follows:

Capital projects - capital asset additions	\$	53,771
Capital assets disposal	(	656)
Depreciation expense	(	<u>14,060</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>39,055</u>
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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 \$(249) are as follows:

Interest owed but not yet paid	\$	952
Arbitrage payable	(	871)
Compensated absences	(	<u>330</u>

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>	\$	<u>\$(249)</u>
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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 (\$32,355) difference are as follows:

(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)

Debt issued or incurred:	
Issuance and refunding of general obligation bonds	\$( 65,565)
Principal payments:	
General obligation debt	34,740
Amortization of bond issuance cost and bond premiums	( 1,530)
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>\$( 32,355)</u></u>

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 \$4,448 difference are as follows:

Net revenues over expenditures of the Internal Service Funds are reported with the governmental activities	\$ 3,470
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Property taxes	( 515)
Fines and forfeitures receivable	<u>1,493</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>\$ 4,448</u></u>

## III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### *(a) Budgetary Information*

Annual budgets are adopted for all governmental funds except Tax Assessor/Collector Motor Vehicle Tax, Farm Museum Memorial, Justice Court Technology, Economic Development, Dangerous Wide Animal, District Attorney Service Fee, Myers Park Foundation Special Revenue Funds, and all bond funds. No appropriations were adopted for the individual funds listed. The budget for each bond issue is adopted at the time the bonds are issued and rolled from year to year until the funding is exhausted. The Juvenile Probation and Juvenile Alternative Education Special Revenue Funds are not adopted as a part of the County's budget, but adoption is ministerial after the Juvenile Probation Board formally approves them. All grant fund budgets are adopted at the state and federal level and adoption is ministerial by Commissioners' Court. All governmental fund annual appropriations lapse at fiscal year-end.

(continued)

### **III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

#### ***(a) Budgetary Information*** (Continued)

On or before the last day of May of each year all departments of the County submit requests for appropriations of the Budget Officer. The initial budget request and the Budget Officer's recommendations are provided to the Commissioners' Court beginning in early July. Commissioners' 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 thereafter the budget and the 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. Effective September 1, 2005, the Commissioners' Court amended this policy to allow the Budget Officer to amend the budget as needed for appropriation line items with a "For Your Information Notification" to the Court for all amendments over \$5,000. This change has required the County Auditor to spend additional audit time and resulted in the reallocation of expenditures to comply with GAAP for reporting purposes.

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

### **IV. 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 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)**

#### IV. 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 various governmental agencies' 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 J.P. Morgan Chase, American National Bank (depository bank), and View Point Bank at all times. All other deposits are held in trust and are limited to individual accounts fully insured by Federal Deposit insurance.

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 its 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;
  - c) require 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;
  - 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; and
  - f) must mature not later than the expiration date stated in the reverse security repurchase agreement.

(continued)

#### **IV. 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 primary 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, 2007, TexPool and TexSTAR had a weighted average maturity of 34 and 20 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.

**(continued)**

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

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

The following table includes the portfolio balances of all non-pooled and pooled investment types of the County at September 30, 2007 (in thousands).

	Governmental Activities	Fiduciary Funds	Total
Non-pooled investments			
Local Governmental Investment Pools	\$ 203,217	\$ 8,529	\$ 211,746
U. S. Agency Bonds	23,169	-	23,169
U. S. Agency Step Bonds	1,008	-	1,008
U. S. Agency Float Bonds	1,500	-	1,500
U. S. Agency Step Notes	1,000	-	1,000
Savings	-	29	29
Certificates of Deposit	71,000	8,422	79,422
Mutual Funds	-	13	13
Tomorrow Fund	-	15	15
Money Market	-	273	273
Total non-pooled investments	300,894	17,281	318,175
Pooled investments:			
Certificates of Deposit	54,774	-	54,774
Total pooled investments	54,774	-	54,774
Total investments	\$ 355,668	\$ 17,281	\$ 372,949

The risk exposures for governmental individual major funds, nonmajor 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)

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

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

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

As of September 30, 2007, the County's General Operating Fund had the following investments:

	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
<b>Investment Type</b>		
Local Government Investment Pools	\$ 28,046	26
U. S. Agency Bonds	18,125	1,009
Certificates of Deposit	<u>68,683</u>	57
Totals	<u>\$ 114,854</u>	

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

While state law allows investments in commercial paper and Corporate bonds, Collin County has chosen to restrict investments to those listed above. As of September 30, 2007, the Local Government Pools, TexPool and TexStar (approximately 24% of the portfolio), were rated AAAm by Standard and Poor's. The U. S. Agency Bonds (approximately 15% of the portfolio) and each rated AAA by Standards and Poor's. The Certificates of Deposit (approximately 59% of the portfolio) were fully collateralized by View Point Bank in Collin County's name at the Federal Home Loan Bank of Dallas.

Collin County's investment policy does not restrict the concentration of investments with specific issuer.

###### **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 200 days, which is well below the allowed five years and shorter than the prior year of 286. This is due to the timing of the life of the investments to year-end.

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

As of September 30, 2007, Collin County Debt Service Funds had the following investments:

	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
General Obligation Debt Service Investment Type		
Local Government Investment Pools	\$ <u>7,049</u>	33

(continued)

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

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

###### Debt Service Funds (Continued)

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

As of September 30, 2007, TexPool and TexSTAR were rated AAAm by Standards and Poor's. All individual investments are required to have a AAA rating.

Collin County's investment policy does not restrict the concentration of investments with specific issuer.

###### **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 Projects Bond Funds

As of September 30, 2007, Collin County's Capital Projects Bond Funds had the following investments:

Investment Type	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
Local Government Investment Pools	\$ 151,125	33
Certificates of Deposit	<u>31,573</u>	148
Totals	<u>\$ 182,698</u>	53

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

As of September 30, 2007, the local government pools, TexPool and TexSTAR (approximately 83% of the portfolio), were rated AAAm by Standard and Poor's. The Certificates of Deposit (approximately 17% of the portfolio) were fully collateralized by View Point Bank in Collin County's name at the Federal Home Loan Bank of Dallas.

Collin County's investment policy does not restrict the concentration of investments with specific issuer.

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

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

(continued)



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

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

###### Special Revenue Funds

As of September 30, 2007, Collin County's Special Revenue Funds had the following investments:

Investment Type	Fair Value (in thousands)	
	Governmental Activities	Weighted Average Maturity (days)
Local Government Investment Pools	\$ 12,648	24
U. S. Agency Bonds	5,044	1,648
U. S. Agency Step Bonds	1,009	570
U. S. Agency Float Bonds	1,500	154
U. S. Agency Step Notes	1,000	89
Certificates of Deposit	<u>18,171</u>	226
Totals	<u>\$ 39,372</u>	346

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

As of September 30, 2007, the local government pools (approximately 32% of the portfolio) were each rated AAAM. The U. S. Agency Bonds (approximately 13% of the portfolio), Step Bonds (approximately 2% of the portfolio), Float Bonds (approximately 4% of the portfolio), and Step Notes (approximately 2% of the portfolio) were each rated AAA by Standard and Poor's. The Certificates of Deposit (approximately 47% of the portfolio) were fully collateralized by View Point Bank in the name of Collin County at the Federal Home Loan Bank of Dallas.

Collin County's investment policy does not restrict the concentration of investments with specific issuer.

###### **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 349 days, up from 286 in 2006, reflects a less conservative approach to try to protect against a falling interest market environment.

###### Internal Service Funds

As of September 30, 2007, Collin County Internal Service Funds had the following investments:

Investment Type	Fair Value (in thousands)	
	Governmental Activities	Weighted Average Maturity (days)
Local Government Investment Pools	\$ 4,349	33
Certificates of Deposit	<u>7,347</u>	115
	<u>\$ 11,696</u>	84

(continued)

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

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

###### Internal Service Funds (Continued)

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

As of September 30, 2007, the local government pools (approximately 37% of the portfolio) were rated AAAM by Standard and Poor's. The Certificates of Deposit (approximately 63% of the portfolio) were fully collateralized by View Point Bank in the name of Collin County at the Federal Home Loan Bank of Dallas.

Collin County's investment policy does not restrict the concentration of investments with specific issuer.

###### **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, 2007, were as follows (in thousands).

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Non-pooled investments and deposits	\$ 301,324	\$ 36,619	\$ 337,943
Pooled investments and deposits	<u>74,678</u>	<u>-</u>	<u>74,678</u>
Total investments and deposits	<u>\$ 376,002</u>	<u>\$ 36,619</u>	<u>\$ 412,621</u>
Restricted deposits	\$ -	\$ 27,896	\$ 27,896
Restricted investments	-	8,723	8,723
Pooled deposits	19,904	-	19,904
Investments	<u>356,098</u>	<u>-</u>	<u>356,098</u>
Total investments	<u>\$ 376,002</u>	<u>\$ 36,619</u>	<u>\$ 412,621</u>

##### (c) *Deposits*

The September 30, 2007, carrying amount of deposits was as follows (in thousands):

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash held by sub-trustee:			
Restricted	\$ -	\$ 27,896	\$ 27,896
Pooled cash	<u>19,904</u>	<u>-</u>	<u>19,904</u>
Total deposits	<u>\$ 19,904</u>	<u>\$ 27,896</u>	<u>\$ 47,800</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, 2007.

(continued)

#### **IV. DETAILED NOTES ON ALL FUNDS (Continued)**

##### ***(d) 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 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)**

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

##### (d) *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	\$ 2,041
General road and bridge fund	12
Nonmajor special revenue funds	11
Nonmajor capital projects fund	267
Nonmajor debt service fund	<u>549</u>
	2,880
 Fines and fees receivable	
General fund	2,347
General road and bridge	<u>1,533</u>
	3,880
 Miscellaneous receivables:	
Juvenile probation	131
Grants	278
Special assessment taxes	<u>191</u>
	<u>600</u>
 Total deferred	<u><u>\$ 7,360</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.

(continued)

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

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

###### 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:

	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	\$ 2,463	\$ 17	\$ -	\$ -	\$ -	\$ 1,000
Fines and fees	2,347	1,533	-	-	-	-
Due from other governments	777	1,188	-	-	-	6,321
Due from other funds	2,414	-	28	1	-	4,208
Advance from other funds	-	-	-	-	-	2,267
Interest	321	-	104	-	-	-
Miscellaneous	<u>577</u>	<u>199</u>	<u>37</u>	<u>-</u>	<u>-</u>	<u>499</u>
Gross receivables	8,899	2,937	169	1	-	14,295
Less allowance for uncollectible	<u>76</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32</u>
Net receivables	<u>\$ 8,823</u>	<u>\$ 2,936</u>	<u>\$ 169</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 14,263</u>

##### (e) *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)

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

##### (e) 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. Buildings include \$2,864, which is included in the Internal Service Funds portion of the reconciliation. 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	\$ 21,109	\$ 33	\$( 19)	\$ 21,123
Construction in progress	92,290	46,682	( 96,009)	42,963
Historical treasures	82	-	-	82
Total assets not being depreciated	113,481	46,715	( 96,028)	64,168
Capital assets, being depreciated:				
Buildings	121,314	77,907	( 2,859)	196,362
Improvements other than buildings	4,313	2,062	-	6,375
Machinery and equipment	55,797	10,764	( 2,347)	64,214
Infrastructure	222,804	15,227	-	238,031
Total capital assets being depreciated	404,228	105,960	( 5,206)	504,982
Less accumulated depreciation:				
Buildings	( 39,324)	( 4,508)	97	( 43,735)
Improvements other than buildings	( 1,218)	( 708)	-	( 1,926)
Machinery and equipment	( 31,335)	( 8,240)	1,685	( 37,890)
Infrastructure	( 57,848)	( 619)	-	( 58,467)
Total accumulated depreciation	( 129,725)	( 14,075)	1,782	( 142,018)
Total capital assets being depreciated, net	274,503	91,885	( 3,424)	362,964
Governmental activities capital assets, net	\$ 387,984	\$ 138,600	\$( 99,452)	\$ 427,132

(continued)

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

##### (e) *Capital Assets* (Continued)

Depreciation expense for FY 2007 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General administration	\$ 4,135
Judicial	266
Financial administration	165
Legal	153
Public facilities	5,212
Equipment services	180
Public safety	1,435
Public transportation	1,621
Health and welfare	349
Culture and recreation	555
Conservation	<u>4</u>
Total depreciation expense - governmental activities	\$ <u>14,075</u>

##### Construction Commitments

Collin County has active construction projects as of September 30, 2007. 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	\$ 33,315
Public facilities	<u>7,086</u>
Total	\$ <u>40,401</u>

##### (f) *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 \$433,330. During the year, there were \$2,190 in Limited Tax Permanent Improvement Bonds, and \$63,375 in Unlimited Tax Road and Refunding Bonds issued. The following are general obligation bonds and tax notes outstanding at September 30, 2007, and are for governmental activities only:

(continued)

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

##### (f) 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	\$ 8,385
Unlimited Tax Refunding Bonds, 2001	4.0 to 5.0 %	2001	2015	8,880
1999 Unlimited Tax Road Bonds, 1999	4.4 to 5.25%	1999	2019	10,115
1999 Limited Tax Permanent Imp. Bonds	4.5 to 5.0%	1999	2019	6,025
1999A Unlimited Tax Road Bonds	5.0 to 6.0%	1999	2019	1,055
1999A Limited Tax Permanent Imp. Bonds	5.0% to 6.0%	1999	2019	1,765
1999 Unlimited Tax Road Bonds, 2000	5.25 to 5.5%	2000	2020	3,605
1999 Limited Tax Perm. Imp. Bonds, 2000	4.95 to 5.5%	2000	2020	265
1999 Unlimited Tax Road Bonds, 2001	4.0 to 5.0%	2001	2021	8,990
Limited Tax Perm. Imp. Bonds, 2001	4.0 to 5.0%	2001	2021	3,975
Limited Tax Perm. Imp. Notes, 2002	4.15 to 5.625%	2002	2022	22,415
Unlimited Tax Roads and Refunding Series 2004	2.00 to 5.00%	2004	2024	46,730
Limited Tax Improvement and Refunding Bonds, Series 2004	2.25 to 4.50%	2004	2024	12,200
Tax Notes, Series 2004	2.25 to 3.25%	2004	2024	7,225
Limited Tax Improvement and Refunding Series 2005	3.0 to 5.0%	2005	2025	52,205
Unlimited Tax Roads and Refunding Series 2005	3.0 to 5.0%	2005	2025	42,385
Limited Tax Permanent Improvement Bonds Series 2006	4.0 to 5.0%	2006	2026	33,120
Unlimited Tax Road Bonds Series 2006	4.0 to 5.0%	2006	2026	15,600
Tax Notes, Series 2006	4.0 to 5.0%	2006	2013	13,605
Limited Tax Perm. Imp. Bonds, 2007	4.25 to 5.0%	2007	2027	2,190
Unlimited Tax Road and Refunding Bonds Series 2007	4.0 to 5.0%	2007	2027	<u>63,375</u>
Total general obligation debt				<u>\$ 364,110</u>

(continued)



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

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

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.

\$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 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, constructs, 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.

(continued)

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

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

\$2,000 in 1999 Limited Tax Permanent Improvement Bonds – 2000 were issued to acquire, construct, improve, and renovate criminal justice and related facilities, including courts and detention facilities, and acquiring relating 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.

\$15,590 1999 Unlimited Tax Road Bonds, 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, 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.

\$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's 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 rebatable arbitrage and is reviewed annually with 90% of any rebatable liability being paid on the five-year anniversary dates.

(continued)

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

##### (f) *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 rebatable arbitrage and is reviewed annually. 90% of any rebatable 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 rebatable arbitrage and is reviewed annually. 90% of any rebatable 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, 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, 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, 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.

\$15,000 Tax Notes, Series 2006 were issued for the purpose of (1) acquiring software, hardware, and computer related equipment, (ii) the acquisition, construction, improvement, and equipping of buildings for various County departments (iii) pay professional services related to the Project, and (iv) pay costs of issuance associated with the sale of the Notes. Principal maturities will occur annually beginning February 15, 2007, with installments ranging from \$1,945 to \$2,449. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging at 4.0%. The final principal and interest payment is due on February 15, 2013. This bond issue is subject to rebatable arbitrage and is reviewed annually. 90% of any rebatable liability will be paid on the five-year anniversary dates.

(continued)

#### **IV. DETAILED NOTES ON ALL FUNDS (Continued)**

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

\$15,920 Unlimited Tax Road Bonds, Series 2006 were issued for the purpose of (i) constructing roads and highways through out the County and (ii) to pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 2007 with installments ranging from \$320 to \$1,195. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15, 2026. 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.

\$33,800 Limited Tax Permanent Improvement Bonds, Series 2006 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) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning on February 15, 2006 with installments ranging from \$680 to \$2,535. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15, 2026. 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.

\$2,190 Limited Tax Permanent Improvement Bonds, Series 2007 were issued to (i) acquire and improve land for park and open space purposes including joint city-county projects; and (ii) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning on February 15, 2008, with installments ranging from \$20 to \$130. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 4.35%. The final principal and interest payment is due on February 15, 2022. 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.

\$63,375 Unlimited Tax Road and Refunding Bonds, Series 2007 will be used to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects; (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, 2008 with installments ranging from \$380 to \$6,070. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15, 2027. 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 20, 2007, the County issued \$16,465 in Unlimited Tax Road Refunding Bonds. Net proceeds of the sale of \$17,204 were placed in an irrevocable escrow accounts along with transfers from prior issue debt service of \$145. The total source has been invested in a trust in a manner that will provide amounts sufficient for the future payment of principal and interest on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability amount of the refunded bonds totaling \$16,985 has been removed from the governmental activities column of the statements of net assets.

The County's advanced refunded resulted in a gross reduction of its total debt service of \$775 in Unlimited Tax debt service liability. The net present value benefit or economic gain was \$737 or 4.339%.

**(continued)**

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

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

###### *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, 2007, \$72,960 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 \$1,346 at September 30, 2007.

###### *Changes in Noncurrent Liabilities*

Noncurrent liabilities for the year ended September 30, 2007, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within one year
Governmental activities:					
General obligation	\$ 333,285	\$ 65,565	\$ 34,740	\$ 364,110	\$ 22,211
Compensated absences	5,892	7,568	7,238	6,222	4,500
Claims and judgments	3,782	16,200	16,529	3,453	2,975
Unamortized bond premiums	10,204	2,676	647	12,233	135
Arbitrage	475	871	-	1,346	-
Loans payable	4,096	-	-	4,096	-
Lease payable	14	-	14	-	-
Total governmental activity	<u>\$ 357,748</u>	<u>\$ 92,880</u>	<u>\$ 59,168</u>	<u>\$ 391,460</u>	<u>\$ 29,821</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)

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

##### (f) 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
2008	\$ 21,560	\$ 17,993
2009	23,445	15,395
2010	22,225	14,432
2011	23,025	13,478
2012	21,930	12,484
2013-2017	107,135	47,045
2018-2022	94,095	21,941
2023-2027	50,695	4,679
	<u>\$ 364,110</u>	<u>\$ 147,447</u>

The Debt Service Funds have \$9,187 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, 2007, there were 11 series of single-family and multi-family revenue bonds outstanding, with an aggregate principal amount payable of \$57,796. 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.

##### (g) Interfund 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, 2007, is as follows:

	Due from	Due to
Due to/from other funds:		
General Fund	\$ 2,414	\$ 366
General Road and Bridge Special Revenue Fund	-	158
Health Care Foundation Special Revenue Fund	28	-
Unlimited Tax Road Bond 2004	1	-
Unlimited Tax Road Bonds 2007	-	894
Nonmajor Funds	4,208	4,905
Internal Service Fund	331	659
	<u>\$ 6,982</u>	<u>\$ 6,982</u>
Total	<u>\$ 6,982</u>	<u>\$ 6,982</u>

(continued)

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

##### (g) *Interfund Receivables, Payable Balances and Transfers* (Continued)

Activity between the General Fund and other funds represents additional funding for special activities and local matching of grants. An amount of \$7,651 of the \$8,357 represents General Fund transfers of which \$7,600 was used to support nonmajor Special Revenue Fund activity. The remaining \$51 was used as local match for grants. The Health Care Foundation Fund transferred out \$168 to move all grant activity to the Grant Funds Special Revenue Fund due to a change in accounting procedures. All other activity, \$538, was nonmajor fund activity to consolidate or close nonmajor funds.

The amounts payable to the Permanent Improvement Capital Projects Fund relate to a working capital loan made to the Animal Shelter Internal Service Fund to construct the facility. None of the balance is scheduled to be collected in the subsequent year.

	<u>Advances from</u>	<u>Advances to</u>
Advances from/to other funds:		
Permanent Improvement		
Capital Projects Fund	\$ 2,267	\$ -
Animal Shelter		
Internal Service Fund	<u>-</u>	<u>2,267</u>
Total	<u>\$ 2,267</u>	<u>\$ 2,267</u>

All transfers are reported under other financing sources (uses). The accumulated total of interfund transfers for the fiscal year ending September 30, 2007, is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Transfers:		
General Fund	\$ -	\$ 7,651
Health Care Foundation	-	168
Nonmajor Funds	<u>8,163</u>	<u>344</u>
Total	<u>\$ 8,163</u>	<u>\$ 8,163</u>

(continued)

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

##### *(h) Leases*

As lessor, HCF has a number of non-cancelable operating leases with minimum future rentals in aggregate of \$2,989. The buildings are carried at a cost of \$3,781 with accumulated depreciation of \$2,071. Future minimum rental payments applicable to the operating leases are as follows:

	<u>Rental Payments</u>
Fiscal year:	
2008	\$ 1,126
2009	921
2010	859
2011	81
2012	<u>2</u>
Total	\$ <u>2,989</u>

Collin County leases office space under operating leases that expire over periods of up to six years. Most of the leases are non-cancelable and renewal options are available. Total costs of these leases were approximately \$1,500 for the year ended September 30, 2007. At September 30, 2007, future minimum rental payments applicable to the operating leases are as follows:

	<u>Future Rental Payments</u>
Fiscal year:	
2008	\$ 1,003
2009	769
2010	687
2011	34
2012	<u>33</u>
Total	\$ <u>2,526</u>

#### V. 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.

(continued)



## V. OTHER INFORMATION

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

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, 2007, the County originally paid \$811 per month for medical and \$20 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 seen a slight decrease in health insurance cost in fiscal year 2007. The fund has a fund balance of \$10 up from \$4.2 in 2006. Additional funding has been budgeted in the fiscal 2008 budget to maintain the fund balance if needed and provide stability going forward. Management continues to monitor the claims going forward.

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.

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 2006 and 2007 follow:

	Beginning Liability	Current year Claims and Changes in Estimates	Claims Payments	Ending Liability
2007 Medical	\$ 2,646	\$ 14,408	\$ 14,826	\$ 2,228
2006 Medical	2,193	15,582	15,129	2,646
2007 Workers' compensation	681	277	286	672
2006 Workers' compensation	676	514	509	681
2007 claims liability	455	1,515	1,421	549
2006 claims liability	457	742	744	455

(continued)

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

### ***(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 adopted new post-retirement health benefits for its employees effective January 1, 2007. All retirees are now given the opportunity to purchase health benefits through the County based at cost at age 65 even if they retire early. At age 65, retirees who meet the 8 years of continuous fulltime service and the rule of 75 are given a period of 31 days after the retiree's 65<sup>th</sup> birthday to continue or begin health insurance coverage at reduced rates based on the annual basis of existing employees applying the following criteria:

8-10 years of fulltime service with Collin County – 25% rate reduction

11-15 years of fulltime service with Collin County – 50% rate reduction

16-19 years of fulltime service with Collin County – 75% rate reduction

20 + years of fulltime service with Collin County – 100% rate reduction

The applicable coverage amount applies to both retiree and the retiree's spouse when they reach age 65 and is available only if the retiree is not covered under another insurance policy other than Medicare. Spouse coverage is only available if they were on the County's plan prior to the employee's retirement from the County. County coverage is secondary to eligibility for Medicare coverage.

### ***(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 \$3,493 for the 2007 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, 2007.

**(continued)**

## **V. 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 defined benefit pension retirement system consisting of 573 public employee 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 2006 and 12.5% for 2007. The contribution rate payable by the employee members for the calendar years of 2006 and 2007 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)**

## V. OTHER INFORMATION (Continued)

### (e) Retirement Commitments (Continued)

#### (3) Annual Pension Cost

For the accounting year ended September 30, 2007, the annual pension cost for Collin County to the TCDRS plan for its employees was \$14,518 and the actual contributions were \$14,518. 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 2004, 2005 and 2006, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 2004 and ending with 2006. The December 31, 2006 actuarial valuation is the most recent valuation. Funding information differs from prior compliance data due to plan changes effective 01/01/2007.

#### Actuarial Valuation Information

Actuarial valuation date	12/31/2004	12/31/2005	12/31/2006
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	14.1	16.8	10.7
Asset valuation method	Long-term appreciation with adjustments	Long-term appreciation with adjustments	SAF: 10 year smoothed value ESF: Fund value
Actuarial assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.5%	5.5%	5.3%
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, 2005	\$ 12,388	100%	—
September 30, 2006	13,190	100%	—
September 30, 2007	14,518	100%	—

### (f) Cost-Sharing Arrangement

In January of 2006, Collin County Commissioners' Court approved a Letter of Understanding and resolution for the recommendation to purchase and implement Tyler Technologies "Odyssey" as the single Common Integrated Justice System (CIJS) for the County. This cost sharing arrangement is intended to spread the cost of developing a statewide courts system between all the counties currently participating and those who participate in the system in the future.

(continued)

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

### **(f) *Cost-Sharing Arrangement* (Continued)**

In March of 2006, Collin County entered into an agreement with the Texas Conference of Urban Counties and Tyler Technologies to participate in the development of CIJS and issued tax notes to fund the project. Of the \$4,996 in resources encumbered and reserved for this project, \$2,719 has been expended as of September 30, 2007, leaving a balance of \$2,277.

The project is currently on schedule. Phase I was the Probate Court portion of the system, which was implemented on February 1, 2007. Phase II was the District and County Courts Civil Divisions and that portion of the system, after a short delay, was implemented on March 1, 2008. Phase III is the Criminal Division of District and County Courts. Implementation is scheduled for November of 2008.

### **(g) *Subsequent Events***

On March 1, 2007, the County implemented the second phase of a new courts case and financial management system. The system is a joint project of Collin County and several other Texas counties to develop a statewide courts system. When complete, the software will include all County court types, the District Attorney, and all County law enforcement agencies into a completely interfaced system. It will also allow the sharing of court information between all courts within a county and between all counties on the system that choose to do so. When complete, the vision is that all functions of the judicial system at the County will be paperless and completely interfaced both locally and statewide. It will also provide lawyers access to file and maintain cases electronically.

# 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, 2007

(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	\$ 109,892	\$ 109,892	\$ 109,061	\$ (831)
Fees and permits	11,878	11,878	13,231	1,353
Federal and state funds	2,671	2,698	3,746	1,048
Charges for services	4,546	4,561	4,474	(87)
Fines and forfeitures	2,440	2,440	2,647	207
Interest	5,052	5,052	7,813	2,761
Miscellaneous	555	555	535	(20)
Total revenues	<u>137,034</u>	<u>137,076</u>	<u>141,507</u>	<u>4,431</u>
Expenditures:				
Current:				
General administration	36,922	34,905	20,066	14,839
Judicial	13,860	14,580	13,618	962
Financial administration	9,771	10,256	9,325	931
Legal	9,535	9,920	9,600	320
Public facilities	10,042	10,485	9,472	1,013
Equipment services	2,213	2,250	2,061	189
Public safety	43,004	45,313	43,693	1,620
Health and welfare	10,592	10,886	9,381	1,505
Culture and recreation	510	510	439	71
Conservation	335	344	305	39
Capital outlay:	<u>2,419</u>	<u>3,259</u>	<u>1,556</u>	<u>1,703</u>
Total expenditures	<u>139,203</u>	<u>142,708</u>	<u>119,516</u>	<u>23,192</u>
Excess of revenues over expenditures	<u>(2,169)</u>	<u>(5,632)</u>	<u>21,991</u>	<u>(18,761)</u>
Other financing sources (uses):				
Transfers out	(11,600)	(8,134)	(7,651)	483
Sale of assets	<u>50</u>	<u>50</u>	<u>285</u>	<u>235</u>
Total other financing sources (uses)	<u>(11,550)</u>	<u>(8,084)</u>	<u>(7,366)</u>	<u>718</u>
Net change in fund balance	<u>(13,719)</u>	<u>(13,716)</u>	<u>14,625</u>	<u>28,341</u>
Fund balance – beginning	<u>107,626</u>	<u>107,626</u>	<u>107,626</u>	<u>-</u>
Fund balance – ending	<u>\$ 93,907</u>	<u>\$ 93,910</u>	<u>\$ 122,251</u>	<u>\$ 28,341</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, 2007 (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	\$ 1,288	\$ 1,288	\$ 1,313	\$ 25
Federal and state funds	-	1,065	1,761	696
Fees and permits:				
Road mileage fees	5,225	5,225	5,502	277
Vehicle title fees	670	670	746	76
Road and bridge fees	5,445	5,445	5,926	481
Culvert permit	4	4	8	4
Total fees and permits	11,344	11,344	12,182	838
Fines and forfeitures:				
County courts	1,455	1,455	1,110	(345)
District courts	504	504	566	62
Total fines and forfeitures	1,959	1,959	1,676	(283)
Interest	550	550	617	67
Miscellaneous:				
Sale of road and bridge materials	300	300	175	(125)
Other and grants	43	43	519	476
Total miscellaneous	343	343	694	351
Total revenues	15,484	16,549	18,243	1,694
Expenditures:				
Current:				
Public transportation:				
Road and bridge maintenance:				
Salaries and benefits	5,353	5,623	5,491	132
Maintenance and operating	9,976	9,971	7,946	2,025
Training and travel	17	17	15	2
Total road and bridge maintenance	15,346	15,611	13,452	2,159
Engineering:				
Salaries and benefits	341	350	345	5
Maintenance and operating	92	92	3	89
Training and travel	11	11	7	4
Total Engineering	444	453	355	98

(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, 2007 (Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Services and operations:				
Salaries and benefits	\$ 430	\$ 445	\$ 445	\$ -
Maintenance and operating	5	5	1	4
Training and travel	21	21	4	17
Total services and operations	456	471	450	21
Soil conservation:				
Maintenance and operating	200	200	26	174
Special projects:				
Salaries and benefits	256	265	244	21
Maintenance and operating	4	4	2	2
Training and travel	3	3	1	2
Total special projects	263	272	247	25
Non-departmental:				
Maintenance and operating	749	661	81	580
Air Check Texas				
Maintenance and operating	-	1,065	1,065	-
Capital outlay:				
Public transportation:				
Road and bridge maintenance	1,842	1,934	800	1,134
Total capital outlay	1,842	1,934	800	1,134
Total expenditures	19,300	20,667	16,476	4,191
Excess (deficiency) of revenues over (under) expenditures	(3,816)	(4,118)	1,767	5,885
Other financing sources (uses):				
Sale of assets	40	40	427	387
Total other financing sources (uses)	40	40	427	387
Net change in fund balance	(3,776)	(4,078)	2,194	6,272
Fund balance at beginning of year	10,315	10,315	10,315	-
Fund balance at end of year	\$ 6,539	\$ 6,237	\$ 12,509	\$ 6,272



**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, 2007  
(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:				
Federal and state funds	\$ 1,255	\$ 70	\$ 128	\$ 58
Fees and permits	506	506	559	53
Rental revenues	1,155	1,155	1,148	(7)
Interest	855	855	995	140
Miscellaneous	133	133	58	(75)
Total revenues	<u>3,904</u>	<u>2,719</u>	<u>2,888</u>	<u>169</u>
Expenditures:				
Current:				
Health and welfare:				
Salaries and benefits	2,855	1,774	1,037	737
Maintenance and operating	2,802	3,155	1,663	1,492
Training and travel	36	19	8	11
Total health and welfare	<u>5,693</u>	<u>4,948</u>	<u>2,708</u>	<u>2,240</u>
Public facilities:				
Maintenance and operating	432	432	290	142
Total public facilities	<u>432</u>	<u>432</u>	<u>290</u>	<u>142</u>
Capital outlay:				
Health and welfare	41	21	13	8
Total capital outlay	<u>41</u>	<u>21</u>	<u>13</u>	<u>8</u>
Total expenditures	<u>6,166</u>	<u>5,401</u>	<u>3,011</u>	<u>2,390</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,262)</u>	<u>(2,682)</u>	<u>(123)</u>	<u>2,559</u>
Other financing sources (uses):				
Transfers out	-	(219)	(168)	(51)
Total other financing sources (uses)	<u>-</u>	<u>(219)</u>	<u>(168)</u>	<u>(51)</u>
Net change in fund balance	(2,262)	(2,901)	(291)	2,610
Fund balance – beginning	<u>17,374</u>	<u>17,374</u>	<u>17,374</u>	<u>-</u>
Fund balance – ending	<u>\$ 15,112</u>	<u>\$ 14,473</u>	<u>\$ 17,083</u>	<u>\$ 2,610</u>

## COLLIN COUNTY, TEXAS

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2007

#### STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

##### Budgetary Information

Annual budgets are adopted for all governmental funds except Farm Museum Memorial, District Attorney Service Fee, Myers Park Foundation, Tax Assessor/Collector Motor Vehicle Tax, Justice Court Technology, Dangerous Wild Animal, Economic Development Special Revenue Funds, and all bond funds. No appropriations were approved out of the individual funds listed. The budget for each bond issue is adopted at the time the bonds are issued and rolled from year to year until the funding is exhausted. Juvenile Probation/Alternative Education 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 grants funds budgets are adopted at the state and federal level and ministerially adopted by Commissioners' Court. All governmental fund 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. Commissioners' 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. 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 a "For Your Information Notification" to the Court for all amendments over \$5,000. This change required the County Auditor to spend additional audit time and resulted in the reallocation of expenditures to comply with GAAP for proper asset classification and reporting purposes.

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 Scheduled of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (1) (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31, 2004	\$ 121,621	\$ 148,635	\$ 27,014	81.83%	\$ 63,013	42.87%
December 31, 2005	138,518	166,698	28,180	83.10%	66,202	42.57%
December 31, 2006	162,567	185,341	22,774	87.71%	71,361	31.91%

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

### Schedule of Expenditures, Compared to Budget (GAAP Basis)

#### General Fund

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Current:				
General administration:				
County Judge:				
Salaries and benefits	\$ 200	\$ 210	\$ 210	\$ -
Maintenance and operating	2	3	2	1
Training and travel	29	28	8	20
Total County Judge	231	241	220	21
Commissioners' court:				
Salaries and benefits	531	543	543	-
Maintenance and operating	10	10	5	5
Training and travel	93	93	31	62
Total commissioners' court	634	646	579	67
County clerk:				
Salaries and benefits	2,154	2,270	2,009	261
Maintenance and operating	529	529	20	509
Training and travel	21	21	10	11
Total County clerk	2,704	2,820	2,039	781
Support services:				
Salaries and benefits	137	145	139	6
Maintenance and operating	953	1,112	1,107	5
Training and travel	3	-	-	-
Total support services	1,093	1,257	1,246	11
Human resources:				
Salaries and benefits	1,207	1,255	1,221	34
Maintenance and operating	93	95	62	33
Training and travel	51	54	19	35
Total human resources	1,351	1,404	1,302	102
Veterans' service officer:				
Salaries and benefits	195	204	197	7
Maintenance and operating	2	2	1	1
Training and travel	3	3	2	1
Total veterans' service officer	200	209	200	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, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
ERP:				
Salaries and benefits	\$ 538	\$ 553	\$ 378	\$ 175
Maintenance and operating	5	5	1	4
Training and travel	14	14	14	-
Total ERP	557	572	393	179
Non-departmental:				
Salaries and benefits	793	727	160	567
Maintenance and operating	20,207	17,661	5,767	11,894
Training and travel	50	50	25	25
Total non-departmental	21,050	18,438	5,952	12,486
Non-departmental capital replacement:				
Maintenance and operating	46	36	3	33
Total non-departmental capital replacement	46	36	3	33
Administrative services:				
Salaries and benefits	743	769	718	51
Maintenance and operating	16	17	7	10
Training and travel	25	25	5	20
Total administrative services	784	811	730	81
Risk management:				
Salaries and benefits	84	87	64	23
Maintenance and operating	1,494	1,494	1,451	43
Training and travel	5	5	1	4
Total risk management	1,583	1,586	1,516	70
Data processing:				
Salaries and benefits	2,654	2,737	2,550	187
Maintenance and operating	84	108	25	83
Training and travel	101	101	66	35
Total data processing	2,839	2,946	2,641	305

(continued)

**COLLIN COUNTY, TEXAS**

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Elections:				
Salaries and benefits	\$ 1,087	\$ 1,122	\$ 1,064	\$ 58
Maintenance and operating	510	482	133	349
Training and travel	7	7	5	2
Total elections	<u>1,604</u>	<u>1,611</u>	<u>1,202</u>	<u>409</u>
Records:				
Salaries and benefits	458	484	464	20
Maintenance and operating	76	75	51	24
Training and travel	7	7	4	3
Total records	<u>541</u>	<u>566</u>	<u>519</u>	<u>47</u>
Telecommunications:				
Salaries and benefits	442	499	499	-
Maintenance and operating	1,181	1,181	1,006	175
Training and travel	22	22	19	3
Total telecommunications	<u>1,645</u>	<u>1,702</u>	<u>1,524</u>	<u>178</u>
Housing Finance Corporation -				
Interest and fiscal charges	<u>60</u>	<u>60</u>	<u>-</u>	<u>60</u>
Total general administration	<u>36,922</u>	<u>34,905</u>	<u>20,066</u>	<u>14,839</u>
Judicial:				
County court - mental:				
Salaries and benefits	126	137	137	-
Maintenance and operating	583	583	159	424
Training and travel	2	2	1	1
Total County court - mental	<u>711</u>	<u>722</u>	<u>297</u>	<u>425</u>
County court probate:				
Salaries and benefits	415	499	487	12
Maintenance and operating	3	3	2	1
Training and travel	9	9	8	1
Total County court probate	<u>427</u>	<u>511</u>	<u>497</u>	<u>14</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, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
County Courts-at-Law:				
County Courts-at-Law combined:				
Maintenance and operating	\$ 203	\$ 203	\$ 117	\$ 86
County Court-at-Law I:				
Salaries and benefits	442	463	464	(1)
Maintenance and operating	6	6	4	2
Training and travel	7	7	5	2
Total County				
Court-at-Law I	455	476	473	3
County Court-at-Law II:				
Salaries and benefits	466	478	478	-
Maintenance and operating	4	4	2	2
Training and travel	7	7	4	3
Total County				
Court-at-Law II	477	489	484	5
County Court-at-Law III:				
Salaries and benefits	455	471	471	-
Maintenance and operating	4	4	3	1
Training and travel	7	7	5	2
Total County				
Court-at-Law III	466	482	479	3
County Court-at-Law No. IV:				
Salaries and benefits	445	457	455	2
Maintenance and operating	6	6	4	2
Training and travel	7	7	4	3
Total County				
Court-at-Law IV	458	470	463	7
County Court-at-Law V:				
Salaries and benefits	433	445	443	2
Maintenance and operating	6	6	4	2
Training and travel	7	7	3	4
Total County				
Court-at-Law V	446	458	450	8

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

## Schedule of Expenditures, Compared to Budget (GAAP Basis)

## General Fund, continued

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
County Court-at-Law VI:				
Salaries and benefits	\$ 412	\$ 424	\$ 411	\$ 13
Maintenance and operating	8	8	3	5
Training and travel	7	7	1	6
Total County				
Court-at-Law VI	427	439	415	24
Total County				
Courts-at-Law	2,932	3,017	2,881	136
County Court-at-Law clerks:				
Salaries and benefits	1,293	1,369	1,369	-
Maintenance and operating	12	12	5	7
Training and travel	14	14	9	5
Total County Court-				
at-Law clerks	1,319	1,395	1,383	12
District courts:				
District courts combined:				
Salaries and benefits	206	223	223	-
Maintenance and operating	344	344	200	144
Training and travel	5	5	1	4
Total district courts				
combined	555	572	424	148
199th district court:				
Salaries and benefits	299	312	312	-
Maintenance and operating	7	7	5	2
Training and travel	8	8	4	4
Total 199th district				
court	314	327	321	6
219th district court:				
Salaries and benefits	292	307	307	-
Maintenance and operating	4	4	4	-
Training and travel	8	8	6	2
Total 219th district				
court	304	319	317	2

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

## Schedule of Expenditures, Compared to Budget (GAAP Basis)

## General Fund, continued

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
296th district court:				
Salaries and benefits	\$ 299	\$ 312	\$ 312	\$ -
Maintenance and operating	5	4	2	2
Training and travel	7	9	8	1
Total 296th district court	<u>311</u>	<u>325</u>	<u>322</u>	<u>3</u>
366th district court:				
Salaries and benefits	311	322	288	34
Maintenance and operating	6	6	4	2
Training and travel	7	7	4	3
Total 366th district court	<u>324</u>	<u>335</u>	<u>296</u>	<u>39</u>
380th district court:				
Salaries and benefits	294	306	276	30
Maintenance and operating	6	6	6	-
Training and travel	8	8	4	4
Total 380th district court	<u>308</u>	<u>320</u>	<u>286</u>	<u>34</u>
401st district court:				
Salaries and benefits	297	312	311	1
Maintenance and operating	5	5	3	2
Training and travel	8	8	6	2
Total 401st district court	<u>310</u>	<u>325</u>	<u>320</u>	<u>5</u>
416th district court:				
Salaries and benefits	307	324	324	-
Maintenance and operating	6	6	4	2
Training and travel	7	7	2	5
Total 416th district court	<u>320</u>	<u>337</u>	<u>330</u>	<u>7</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, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
417th district court:				
Salaries and benefits	\$ 269	\$ 301	\$ 301	\$ -
Maintenance and operating	6	6	5	1
Training and travel	8	8	6	2
Total 417th district court	283	315	312	3
Total district courts	3,029	3,175	2,928	247
district clerk:				
Salaries and benefits	3,278	3,447	3,401	46
Maintenance and operating	78	78	74	4
Training and travel	21	21	18	3
Total district clerk	3,377	3,546	3,493	53
Justices of the Peace:				
Justice of the Peace combined:				
Maintenance and operating	28	28	10	18
Total Justice of the Peace, combined	28	28	10	18
Justice of the Peace, Precinct 1:				
Salaries and benefits	448	474	474	-
Maintenance and operating	7	7	4	3
Training and travel	10	10	7	3
Total Justice of the Peace, Precinct 1	465	491	485	6
Justice of the Peace, Precinct 2:				
Salaries and benefits	275	331	331	-
Maintenance and operating	7	7	7	-
Training and travel	11	12	10	2
Total Justice of the Peace, Precinct 2	293	350	348	2
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	291	306	292	14
Maintenance and operating	4	4	3	1
Training and travel	6	6	4	2
Total Justice of the Peace, Precinct 3-1	301	316	299	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, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	\$ 409	\$ 430	\$ 428	\$ 2
Maintenance and operating	6	6	6	-
Training and travel	5	5	4	1
Total Justice of the Peace, Precinct 3-2	420	441	438	3
Justice of the Peace, Precinct 4:				
Salaries and benefits	534	564	539	25
Maintenance and operating	17	17	14	3
Training and travel	7	7	6	1
Total Justice of the Peace, Precinct 4	558	588	559	29
Total Justices of the Peace	2,065	2,214	2,139	75
Total judicial	13,860	14,580	13,618	962
Financial administration:				
County auditor:				
Salaries and benefits	2,169	2,251	2,197	54
Maintenance and operating	37	37	19	18
Training and travel	39	39	32	7
Total County auditor	2,245	2,327	2,248	79
Budget director:				
Salaries and benefits	408	490	490	-
Maintenance and operating	6	6	5	1
Training and travel	22	22	18	4
Total budget director	436	518	513	5
Budget collections				
Salaries and benefits	268	283	216	67
Maintenance and operating	20	20	4	16
Training and travel	9	9	3	6
Total budget collections	297	312	223	89

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

## Schedule of Expenditures, Compared to Budget (GAAP Basis)

## General Fund, continued

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Tax assessor-collector:				
Salaries and benefits	\$ 4,475	\$ 4,727	\$ 4,072	\$ 655
Maintenance and operating	192	192	120	72
Training and travel	16	16	15	1
Total tax assessor- collector	<u>4,683</u>	<u>4,935</u>	<u>4,207</u>	<u>728</u>
Treasury:				
Salaries and benefits	132	138	137	1
Maintenance and operating	5	5	5	-
Training and travel	3	3	2	1
Total treasury	<u>140</u>	<u>146</u>	<u>144</u>	<u>2</u>
Tax appraiser:				
Maintenance and operating	<u>811</u>	<u>811</u>	<u>798</u>	<u>13</u>
Purchasing department:				
Salaries and benefits	1,122	1,170	1,159	11
Maintenance and operating	18	18	17	1
Training and travel	19	19	16	3
Total purchasing department	<u>1,159</u>	<u>1,207</u>	<u>1,192</u>	<u>15</u>
Total financial administration	<u>9,771</u>	<u>10,256</u>	<u>9,325</u>	<u>931</u>
Legal:				
District attorney:				
Salaries and benefits	9,228	9,556	9,260	296
Maintenance and operating	217	295	295	-
Training and travel	83	62	45	17
Total district attorney	<u>9,528</u>	<u>9,913</u>	<u>9,600</u>	<u>313</u>
Court-appointed prosecutor:				
Maintenance and operating	<u>7</u>	<u>7</u>	<u>-</u>	<u>7</u>
Total legal	<u>9,535</u>	<u>9,920</u>	<u>9,600</u>	<u>320</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, 2007

(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:				
Park Hill Prairie:				
Maintenance and operating	\$ 3	\$ 3	\$ -	\$ 3
Tax office:				
Maintenance and operating	3	3	-	3
Justice center:				
Maintenance and operating	1,787	2,065	2,065	-
Medical examiner facility:				
Maintenance and operating	63	63	38	25
Old post office:				
Maintenance and operating	4	4	2	2
Courthouse annex:				
Maintenance and operating	57	57	25	32
Juvenile detention center:				
Maintenance and operating	75	85	64	21
County courthouse:				
Salaries and benefits	3	3	-	3
Maintenance and operating	689	655	527	128
Total County courthouse	692	658	527	131
University Drive Courts Facility:				
Maintenance and operating	717	720	656	64
Bloomdale Road Courthouse:				
Maintenance and operating	579	579	376	203
Courthouse Annex A:				
Maintenance and operating	462	462	326	136
Outlying Justice of the Peace Offices:				
Maintenance and operating	62	62	40	22

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

### Schedule of Expenditures, Compared to Budget (GAAP Basis)

#### General Fund, continued

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Park Plaza Sub-Courthouse:				
Maintenance and operating	\$ 112	\$ 112	\$ 74	\$ 38
Minimum security facility:				
Maintenance and operating	117	117	81	36
Service center facility:				
Maintenance and operating	175	175	149	26
Facilities management:				
Salaries and benefits	474	483	400	83
Maintenance and operating	1,512	1,512	1,401	111
Training and travel	6	6	-	6
Total facilities management	1,992	2,001	1,801	200
Building superintendent:				
Salaries and benefits	2,904	3,062	3,044	18
Maintenance and operating	183	201	165	36
Training and travel	20	21	8	13
Total building superintendent	3,107	3,284	3,217	67
Election office/warehouse:				
Maintenance and operating	35	35	31	4
Total public facilities	10,042	10,485	9,472	1,013
Equipment services:				
Service center:				
Salaries and benefits	1,044	1,085	1,074	11
Maintenance and operating	1,153	1,149	982	167
Training and travel	16	16	5	11
Total equipment services	2,213	2,250	2,061	189

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

## Schedule of Expenditures, Compared to Budget (GAAP Basis)

## General Fund, continued

For the Year Ended September 30, 2007

(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:				
Ambulance:				
Maintenance and operating	\$ 825	\$ 825	\$ 787	\$ 38
Fire marshal:				
Salaries and benefits	336	347	289	58
Maintenance and operating	765	785	761	24
Training and travel	6	6	4	2
Total fire marshal	1,107	1,138	1,054	84
Breathalyzer program:				
Maintenance and operating	30	30	22	8
Total breathalyzer program	30	30	22	8
Constables:				
Constable, Precinct 1:				
Salaries and benefits	969	1,005	996	9
Maintenance and operating	8	8	7	1
Training and travel	4	4	1	3
Total Constable, Precinct 1	981	1,017	1,004	13
Constable, Precinct 2:				
Salaries and benefits	260	270	270	-
Maintenance and operating	3	3	1	2
Training and travel	2	2	1	1
Total Constable, Precinct 2	265	275	272	3
Constable, Precinct 3:				
Salaries and benefits	1,176	1,224	1,224	-
Maintenance and operating	13	13	9	4
Training and travel	4	4	4	-
Total Constable, Precinct 3	1,193	1,241	1,237	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, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Constable, Precinct 4:				
Salaries and benefits	\$ 847	\$ 885	\$ 885	\$ -
Maintenance and operating	13	13	9	4
Training and travel	7	7	1	6
Total Constable, Precinct 4	867	905	895	10
Total Constables	3,306	3,438	3,408	30
Sheriff:				
Salaries and benefits	11,126	11,658	11,656	2
Maintenance and operating	346	346	292	54
Training and travel	68	68	61	7
Total sheriff	11,540	12,072	12,009	63
Jail operations:				
Salaries and benefits	16,248	17,045	17,045	-
Maintenance and operating	1,499	1,499	1,167	332
Training and travel	22	22	19	3
Total jail operations	17,769	18,566	18,231	335
Minimum security operations:				
Salaries and benefits	2,580	2,814	2,814	-
Maintenance and operating	257	257	251	6
Training and travel	1	1	-	1
Total minimum security operations	2,838	3,072	3,065	7
Medical examiner:				
Salaries and benefits	696	724	723	1
Maintenance and operating	199	199	196	3
Training and travel	17	17	11	6
Total medical examiner	912	940	930	10
Civil defense:				
Maintenance and operating	8	8	5	3
Training and travel	1	1	-	1
Total civil defense	9	9	5	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, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Highway patrol:				
Salaries and benefits	\$ 99	\$ 105	\$ 102	\$ 3
Maintenance and operating	1	1	-	1
Total highway patrol	100	106	102	4
Juvenile board:				
Maintenance and operating	250	321	321	-
Community supervision:				
Maintenance and operating	60	60	60	-
Total community supervision	60	60	60	-
County corrections center:				
Salaries and benefits	193	209	210	(1)
Maintenance and operating	2	2	2	-
Total County corrections center	195	211	212	(1)
Child abuse task force:				
Salaries and benefits	101	109	109	-
Training and travel	3	8	5	3
Total child abuse task force	104	117	114	3
911 addressing:				
Salaries and benefits	487	502	465	37
Maintenance and operating	53	278	93	185
Training and travel	12	12	10	2
Total 911 addressing	552	792	568	224
Jail cafeteria:				
Maintenance and operating	58	58	46	12
Total jail cafeteria	58	58	46	12
Holding facility:				
Salaries and benefits	2,029	2,201	2,201	-
Maintenance and operating	15	15	10	5
Training and travel	3	3	2	1
Total holding facility	2,047	2,219	2,213	6

(continued)



**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

## Schedule of Expenditures, Compared to Budget (GAAP Basis)

## General Fund, continued

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Homeland security:				
Salaries and benefits	\$ 1,245	\$ 1,282	\$ 502	\$ 780
Maintenance and operating	32	32	20	12
Training and travel	25	25	24	1
Total homeland security	<u>1,302</u>	<u>1,339</u>	<u>546</u>	<u>793</u>
Total public safety	<u>43,004</u>	<u>45,313</u>	<u>43,693</u>	<u>1,620</u>
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	<u>1,269</u>	<u>1,269</u>	<u>1,269</u>	<u>-</u>
Child protective board:				
Maintenance and operating	<u>42</u>	<u>42</u>	<u>42</u>	<u>-</u>
Inmate health:				
Maintenance and operating	<u>3,750</u>	<u>4,021</u>	<u>4,020</u>	<u>1</u>
Pauper care and charity:				
Maintenance and operating	<u>3</u>	<u>3</u>	<u>1</u>	<u>2</u>
Substance abuse:				
Salaries and benefits	224	244	244	-
Maintenance and operating	6	6	3	3
Training and travel	<u>5</u>	<u>5</u>	<u>3</u>	<u>2</u>
Total substance abuse	<u>235</u>	<u>255</u>	<u>250</u>	<u>5</u>
Indigent defense coordinator:				
Salaries and benefits	60	63	59	4
Maintenance and operating	2	2	2	-
Training and travel	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total indigent defense coordinator	<u>63</u>	<u>66</u>	<u>61</u>	<u>5</u>
Indigent criminal defendants:				
Maintenance and operating	<u>5,230</u>	<u>5,230</u>	<u>3,738</u>	<u>1,492</u>
Total health and welfare	<u>10,592</u>	<u>10,886</u>	<u>9,381</u>	<u>1,505</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, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Culture and recreation:				
Libraries:				
Maintenance and operating	\$ 276	\$ 276	\$ 276	\$ -
Camp advisory board:				
Maintenance and operating	23	23	-	23
Open space:				
Salaries and benefits	12	12	11	1
Maintenance and operating	29	29	17	12
Total open space	41	41	28	13
Historical society:				
Maintenance and operating	170	170	135	35
Total culture and recreation	510	510	439	71
Conservation:				
Agriculture extension services:				
Salaries and benefits	317	326	290	36
Maintenance and operating	8	8	8	-
Training and travel	10	10	7	3
Total agriculture extension service	335	344	305	39
Total conservation	335	344	305	39

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

## Schedule of Expenditures, Compared to Budget (GAAP Basis)

## General Fund, continued

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Capital outlay:				
General administration:				
Human resources	\$ 1	\$ 2	\$ 1	\$ 1
Non-departmental	2	603	320	283
Non-departmental Capital replacement	415	425	202	223
Administrative services	8	9	6	3
Data processing	186	211	91	120
Elections	-	28	18	10
Records	7	8	7	1
Telecommunications	263	264	68	196
Total general administration	882	1,550	713	837
Judicial:				
County courts - mental	1	1	1	-
County courts probate	-	2	-	2
County court-at-law II	1	1	-	1
District clerk	6	6	5	1
Total judicial	8	10	6	4
Financial administration:				
County auditor	2	2	2	-
Budget director	120	120	85	35
Budget collections	21	19	7	12
Tax assessor-collector	-	125	-	125
Purchasing department	1	2	1	1
Total financial administration	144	268	95	173

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

### Schedule of Expenditures, Compared to Budget (GAAP Basis)

#### General Fund, continued

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Legal:				
District sttorney	\$ 8	\$ 8	\$ 6	\$ 2
Total judicial	8	8	6	2
Public facilities:				
Building superintendent	28	27	15	12
Total judicial	28	27	15	12
Equipment services:				
Equipment Services	1,071	1,094	543	551
Total equipment services	1,071	1,094	543	551
Public safety:				
Fire marshal	1	1	1	-
Constable, Precinct 4	18	9	-	9
Sheriff	129	161	88	73
Jail operations	62	62	41	21
Minimum security operations	10	10	8	2
Medical examiner	9	9	4	5
Community supervision	5	1	-	1
County corrections center	-	5	2	3
911 addressing	21	21	17	4
Jail cafeteria	3	3	2	1
Holding facility	3	3	3	-
Homeland security	8	8	4	4
Total public dafety	269	293	170	123
Health and welfare:				
Substance abuse	8	8	7	1
Total health and welfare	8	8	7	1
Conservation:				
Agriculture extension Services	1	1	1	-
Total conservation	1	1	1	-
Total capital outlay	2,419	3,259	1,556	1,703
Total expenditures	\$ 139,203	\$ 142,708	\$ 119,516	\$ 23,192

# **COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

### Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 2004 Capital Projects Fund From Inception and for the Year Ended September 30, 2007 (Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 657	\$ -	\$ 657	\$ -
Interest	2,667	1,499	4,166	-
Miscellaneous	-	35	35	-
Total revenues	<u>3,324</u>	<u>1,534</u>	<u>4,858</u>	<u>-</u>
Expenditures:				
Capital outlay				
Roads, joint state highway, and joint city projects	<u>19,463</u>	<u>4,490</u>	<u>23,953</u>	<u>44,550</u>
Total expenditures	<u>19,463</u>	<u>4,490</u>	<u>23,953</u>	<u>44,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,139)</u>	<u>(2,956)</u>	<u>(19,095)</u>	<u>(44,550)</u>
Other financing sources (uses):				
Bond proceeds	41,487	-	41,487	41,487
Premium on sale of bonds	<u>3,063</u>	<u>-</u>	<u>3,063</u>	<u>3,063</u>
Total other financing sources (uses)	<u>44,550</u>	<u>-</u>	<u>44,550</u>	<u>44,550</u>
Net change in fund balance	<u>\$ 28,411</u>	<u>(2,956)</u>	<u>25,455</u>	<u>\$ -</u>
Fund balance – beginning		<u>28,411</u>		
Fund balance – ending		<u>\$ 25,455</u>		

# **COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

### Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

#### Unlimited Tax Road Bond Series 2007 Capital Projects Fund

From Inception and for the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	<u>\$ -</u>	<u>\$ 1,056</u>	<u>\$ 1,056</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>1,056</u>	<u>1,056</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>-</u>	<u>1,418</u>	<u>1,418</u>	<u>48,190</u>
Total expenditures	<u>-</u>	<u>1,418</u>	<u>1,418</u>	<u>48,190</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(362)</u>	<u>(362)</u>	<u>(48,190)</u>
Other financing sources (uses):				
Bond proceeds	<u>-</u>	<u>48,190</u>	<u>48,190</u>	<u>48,190</u>
Total other financing sources (uses)	<u>-</u>	<u>48,190</u>	<u>48,190</u>	<u>48,190</u>
Net change in fund balance	<u>\$ -</u>	<u>47,828</u>	<u>47,828</u>	<u>\$ -</u>
Fund balance – beginning		<u>-</u>		
Fund balance – ending		<u>\$ 47,828</u>		

# COLLIN COUNTY, TEXAS

## Combining Balance Sheet

### Nonmajor Governmental Funds

September 30, 2007

(Amounts expressed in thousands)

<b>Assets</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total</b>
Cash and cash equivalents	\$ 10,728	\$ 7,475	\$ 81,624	\$ 99,827
Investments	3,146	-	26,401	29,547
Receivables:				
Taxes (net of allowance for uncollectibles)	14	650	304	968
Due from other governments	1,221	-	5,100	6,321
Due from other funds	37	1,611	2,560	4,208
Advance to other funds	-	-	2,267	2,267
Miscellaneous	308	-	191	499
Total assets	<u>\$ 15,454</u>	<u>\$ 9,736</u>	<u>\$ 118,447</u>	<u>\$ 143,637</u>
<b>Liabilities</b>				
Accounts payable	\$ 433	\$ -	\$ 3,758	\$ 4,191
Payroll related costs payable	563	-	-	563
Due to other governments	17	-	-	17
Due to other funds	1,605	-	3,300	4,905
Deferred revenue	409	-	191	600
Deferred tax revenue	11	549	267	827
Total liabilities	<u>3,038</u>	<u>549</u>	<u>7,516</u>	<u>11,103</u>
<b>Fund balances</b>				
Reserved for:				
Debt service	-	9,187	-	9,187
Capital projects	-	-	79,486	79,486
Sale of courthouse	-	-	5,100	5,100
Animal Shelter Facility	-	-	2,267	2,267
Meyers Park Foundation	118	-	-	118
Encumbrances	1,568	-	24,078	25,646
Unreserved/undesignated	10,730	-	-	10,730
Total fund balances	<u>12,416</u>	<u>9,187</u>	<u>110,931</u>	<u>132,534</u>
Total liabilities and fund balances	<u>\$ 15,454</u>	<u>\$ 9,736</u>	<u>\$ 118,447</u>	<u>\$ 143,637</u>

# COLLIN COUNTY, TEXAS

## Combined Statement of Revenues, Expenditures, and Changes in Fund Balances

### Nonmajor Governmental Funds

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:				
Taxes:				
Property	\$ 922	\$ 31,761	\$ 11,613	\$ 44,296
Fees and permits	795	-	64	859
Federal and state funds	6,196	-	-	6,196
Charges for services	3,128	-	-	3,128
Fines and forfeitures	92	-	-	92
Interest	749	3,249	4,465	8,463
Miscellaneous	99	-	1	100
Total revenues	<u>11,981</u>	<u>35,010</u>	<u>16,143</u>	<u>63,134</u>
Expenditures:				
General administration	323	-	-	323
Judicial	1,789	-	-	1,789
Financial administration	-	-	-	-
Legal	208	-	-	208
Public safety	10,679	-	-	10,679
Public transportation	-	-	-	-
Health and welfare	2,734	-	-	2,734
Culture and recreation	586	-	-	586
Conservation	25	-	-	25
Capital projects – capital outlay	1,608	-	40,823	42,431
Debt service:				
Principal retirement	-	17,755	-	17,755
Interest and fiscal charges	-	15,739	-	15,739
Bond issuance costs	-	635	-	635
Total expenditures	<u>17,952</u>	<u>34,129</u>	<u>40,823</u>	<u>92,904</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,971)</u>	<u>881</u>	<u>(24,680)</u>	<u>(29,770)</u>
Other financing sources (uses):				
Transfers in	8,003	160	-	8,163
Transfers out	(184)	(159)	(1)	(344)
Capital contribution	-	-	2,834	2,834
Debt issuance	-	15,185	2,190	17,375
Refunding escrow payments	-	(17,348)	-	(17,348)
Premium on sale of bonds	-	2,666	10	2,676
Total other financing sources (uses)	<u>7,819</u>	<u>504</u>	<u>5,033</u>	<u>13,356</u>
Net change in fund balances	1,848	1,385	(19,647)	(16,414)
Fund balances – beginning	<u>10,568</u>	<u>7,802</u>	<u>130,578</u>	<u>148,948</u>
Fund balances – ending	<u><u>\$ 12,416</u></u>	<u><u>\$ 9,187</u></u>	<u><u>\$ 110,931</u></u>	<u><u>\$ 132,534</u></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.

**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.

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

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

**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.

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

**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.

**MYERS PARK OPERATING 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.

**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.

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

**DISTRICT CLERK RECORDS, MANAGEMENT, AND PRESERVATION FUND** - to account for

### **SPECIAL REVENUE FUNDS (Continued)**

the collection of the District Clerk's statutory document preservation fee and the expenditure of those fees for records management and preservation services.

**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.

**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.

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

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

**DANGEROUS WILD ANIMALS FUND** – to account for the collection and expenditure of dangerous wild animal fees.

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

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

**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 SPECIAL 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.

**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.

**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.

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

**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.

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
September 30, 2007  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Farm to Market</b>	<b>Lateral Road</b>	<b>Judicial Appellate</b>	<b>Court Reporters</b>	<b>L.E.O.S.E. Education</b>	<b>Tax Assessor/ Collector Motor Vehicle Tax</b>	<b>Juvenile Probation</b>	<b>Pretrial Release</b>
Cash and cash equivalents	\$ 19	\$ 355	\$ 149	\$ 360	\$ 151	\$ 28	\$ 695	\$ 57
Investments	-	-	-	-	-	-	1,034	-
Receivables:								
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	65	-
Due from other funds	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1	-	275	1
<b>Total assets</b>	<b>\$ 19</b>	<b>\$ 355</b>	<b>\$ 149</b>	<b>\$ 360</b>	<b>\$ 152</b>	<b>\$ 28</b>	<b>\$ 2,069</b>	<b>\$ 58</b>
<b>Liabilities</b>								
Accounts payable	\$ -	\$ -	\$ 60	\$ 9	\$ -	\$ -	\$ 26	\$ 4
Payroll related costs payable	-	-	-	-	-	-	440	1
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	794	-
Deferred revenue	-	-	-	-	-	-	131	-
Deferred tax revenue	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>1,391</b>	<b>5</b>
<b>Fund balances</b>								
Reserved for:								
Myers Park Foundation	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	1	2	-	59	2
Unreserved/undesignated	19	355	89	350	150	28	619	51
<b>Total fund balances</b>	<b>19</b>	<b>355</b>	<b>89</b>	<b>351</b>	<b>152</b>	<b>28</b>	<b>678</b>	<b>53</b>
<b>Total liabilities and fund balances</b>	<b>\$ 19</b>	<b>\$ 355</b>	<b>\$ 149</b>	<b>\$ 360</b>	<b>\$ 152</b>	<b>\$ 28</b>	<b>\$ 2,069</b>	<b>\$ 58</b>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
September 30, 2007  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Jury</b>	<b>Law Library</b>	<b>Meyers Park Operating</b>	<b>Farm Museum Memorial</b>	<b>Open Space Parks</b>	<b>County Clerk Records, Management, and Preservation</b>	<b>District Clerk Records, Management, and Preservation</b>	<b>Justice Court Technology</b>
Cash and cash equivalents	\$ 717	\$ 779	\$ 419	\$ 10	\$ 3	\$ 1,772	\$ 1,207	\$ 475
Investments	-	528	-	-	-	1,056	-	-
Receivables:								
Taxes (net of allowance for uncollectibles)	14	-	-	-	-	-	-	-
Due from other governments	58	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Miscellaneous	1	-	1	-	-	2	1	-
<b>Total assets</b>	<b>\$ 790</b>	<b>\$ 1,307</b>	<b>\$ 420</b>	<b>\$ 10</b>	<b>\$ 3</b>	<b>\$ 2,830</b>	<b>\$ 1,208</b>	<b>\$ 475</b>
<b>Liabilities</b>								
Accounts payable	\$ 65	\$ 13	\$ 16	\$ -	\$ -	\$ 5	\$ -	\$ -
Payroll related costs payable	11	14	12	-	-	9	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	15	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Deferred tax revenue	11	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>87</b>	<b>27</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>								
Reserved for:								
Myers Park Foundation	-	-	-	-	-	-	-	-
Encumbrances	2	-	3	-	-	1,192	-	-
Unreserved/undesignated	701	1,280	374	10	3	1,624	1,208	475
<b>Total fund balances</b>	<b>703</b>	<b>1,280</b>	<b>377</b>	<b>10</b>	<b>3</b>	<b>2,816</b>	<b>1,208</b>	<b>475</b>
<b>Total liabilities and fund balances</b>	<b>\$ 790</b>	<b>\$ 1,307</b>	<b>\$ 420</b>	<b>\$ 10</b>	<b>\$ 3</b>	<b>\$ 2,830</b>	<b>\$ 1,208</b>	<b>\$ 475</b>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
September 30, 2007  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Courthouse Security</b>	<b>Fire Code Inspection</b>	<b>Economic Development</b>	<b>Dangerous Wild Animal</b>	<b>Contract Elections</b>	<b>Election Equipment</b>	<b>Sheriff's Drug Forfeiture</b>
Cash and cash equivalents	\$ 845	\$ 379	\$ 26	\$ 2	\$ 1,135	\$ 38	\$ 95
Investments	528	-	-	-	-	-	-
Receivables:							
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	27	-	-
Due from other funds	-	-	-	-	2	-	-
Miscellaneous	-	1	-	-	2	-	-
<b>Total assets</b>	<b>\$ 1,373</b>	<b>\$ 380</b>	<b>\$ 26</b>	<b>\$ 2</b>	<b>\$ 1,166</b>	<b>\$ 38</b>	<b>\$ 95</b>
<b>Liabilities</b>							
Accounts payable	\$ 5	\$ 1	\$ -	\$ -	\$ 32	\$ -	\$ 8
Payroll related costs payable	8	48	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>13</b>	<b>49</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>8</b>
<b>Fund balances</b>							
Reserved for:							
Myers Park Foundation	-	-	-	-	-	-	-
Encumbrances	-	3	-	-	1	-	1
Unreserved/undesignated	1,360	328	26	2	1,133	38	86
<b>Total fund balances</b>	<b>1,360</b>	<b>331</b>	<b>26</b>	<b>2</b>	<b>1,134</b>	<b>38</b>	<b>87</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,373</b>	<b>\$ 380</b>	<b>\$ 26</b>	<b>\$ 2</b>	<b>\$ 1,166</b>	<b>\$ 38</b>	<b>\$ 95</b>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
September 30, 2007  
(Amounts expressed in thousands)

	<b>District Attorney Special Drug Forfeiture</b>	<b>District Attorney Service Fee</b>	<b>Myers Park Foundation</b>	<b>County Records, Management, and Preservation</b>	<b>Grants</b>	<b>Nonmajor Special Revenue Funds Total</b>
<b>Assets</b>						
Cash and cash equivalents	\$ 334	\$ 252	\$ 118	\$ 53	\$ 255	\$ 10,728
Investments	-	-	-	-	-	3,146
Receivables:						
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	14
Due from other governments	-	-	-	-	1,071	1,221
Due from other funds	-	-	-	-	35	37
Miscellaneous	-	6	-	-	17	308
	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>17</u>	<u>308</u>
Total assets	<u>\$ 334</u>	<u>\$ 258</u>	<u>\$ 118</u>	<u>\$ 53</u>	<u>\$ 1,378</u>	<u>\$ 15,454</u>
<b>Liabilities</b>						
Accounts payable	\$ 6	\$ 1	\$ -	\$ -	\$ 182	\$ 433
Payroll related costs payable	-	-	-	-	20	563
Due to other governments	-	-	-	-	17	17
Due to other funds	-	-	-	-	796	1,605
Deferred revenue	-	-	-	-	278	409
Deferred tax revenue	-	-	-	-	-	11
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>
Total liabilities	<u>6</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>1,293</u>	<u>3,038</u>
<b>Fund balances</b>						
Reserved for:						
Myers Park Foundation	-	-	118	-	-	118
Encumbrances	-	-	-	-	302	1,568
Unreserved/undesignated	328	257	-	53	(217)	10,730
	<u>328</u>	<u>257</u>	<u>-</u>	<u>53</u>	<u>(217)</u>	<u>10,730</u>
Total fund balances	<u>328</u>	<u>257</u>	<u>118</u>	<u>53</u>	<u>85</u>	<u>12,416</u>
Total liabilities and fund balances	<u>\$ 334</u>	<u>\$ 258</u>	<u>\$ 118</u>	<u>\$ 53</u>	<u>\$ 1,378</u>	<u>\$ 15,454</u>

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2007  
(Amounts expressed in thousands)

	<u>Farm to Market</u>	<u>Lateral Road</u>	<u>Judicial Appellate</u>	<u>Court Reporters</u>	<u>L.E.O.S.E. Education</u>	<u>Tax Tax Assessor/ Collector Motor Vehicle Tax</u>	<u>Juvenile Probation</u>	<u>Pretrial Release</u>
Revenues:								
Taxes								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and permits	-	-	-	-	-	-	-	-
Federal and state funds	-	59	-	-	37	-	1,560	-
Charges for services	-	-	64	192	-	-	554	29
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	1	18	6	18	7	-	156	5
Miscellaneous	-	-	-	-	-	27	1	-
Total revenues	<u>1</u>	<u>77</u>	<u>70</u>	<u>210</u>	<u>44</u>	<u>27</u>	<u>2,271</u>	<u>34</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	60	158	-	-	-	-
Legal	-	-	-	-	1	-	-	-
Public safety	-	-	-	-	6	-	9,447	92
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1	-	28	-
Total expenditures	<u>-</u>	<u>-</u>	<u>60</u>	<u>158</u>	<u>8</u>	<u>-</u>	<u>9,475</u>	<u>92</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>77</u>	<u>10</u>	<u>52</u>	<u>36</u>	<u>27</u>	<u>(7,204)</u>	<u>(58)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	7,383	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,383</u>	<u>-</u>
Net change in fund balances	<u>1</u>	<u>77</u>	<u>10</u>	<u>52</u>	<u>36</u>	<u>27</u>	<u>179</u>	<u>(58)</u>
Fund balances – beginning	<u>18</u>	<u>278</u>	<u>79</u>	<u>299</u>	<u>116</u>	<u>1</u>	<u>499</u>	<u>111</u>
Fund balances – ending	<u>\$ 19</u>	<u>\$ 355</u>	<u>\$ 89</u>	<u>\$ 351</u>	<u>\$ 152</u>	<u>\$ 28</u>	<u>\$ 678</u>	<u>\$ 53</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2007  
(Amounts expressed in thousands)

	<u>Jury</u>	<u>Law Library</u>	<u>Meyers Park Operating</u>	<u>Farm Museum Memorial</u>	<u>Open Space Parks</u>	<u>County Clerk Records, Management, and Preservation</u>	<u>District Clerk Records, Management, and Preservation</u>
Revenues:							
Taxes							
Property	\$ 922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and permits	-	-	-	-	-	-	-
Federal and state funds	217	-	-	-	-	-	-
Charges for services	20	451	78	-	-	714	206
Fines and forfeitures	-	-	-	-	-	-	-
Interest	40	63	27	-	-	143	56
Miscellaneous	9	16	-	-	-	-	-
Total revenues	<u>1,208</u>	<u>530</u>	<u>105</u>	<u>-</u>	<u>-</u>	<u>857</u>	<u>262</u>
Expenditures:							
Current:							
General administration	-	-	-	-	-	285	-
Judicial	848	292	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	581	-	-	-	-
Conservation	-	-	-	-	-	-	-
Capital outlay	18	2	10	-	-	104	-
Total expenditures	<u>866</u>	<u>294</u>	<u>591</u>	<u>-</u>	<u>-</u>	<u>389</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>342</u>	<u>236</u>	<u>(486)</u>	<u>-</u>	<u>-</u>	<u>468</u>	<u>262</u>
Other financing sources (uses):							
Transfers in	-	-	400	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>342</u>	<u>236</u>	<u>(86)</u>	<u>-</u>	<u>-</u>	<u>468</u>	<u>262</u>
Fund balances – beginning	<u>361</u>	<u>1,044</u>	<u>463</u>	<u>10</u>	<u>3</u>	<u>2,348</u>	<u>946</u>
Fund balances – ending	<u>\$ 703</u>	<u>\$ 1,280</u>	<u>\$ 377</u>	<u>\$ 10</u>	<u>\$ 3</u>	<u>\$ 2,816</u>	<u>\$ 1,208</u>

(continued)



**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2007  
(Amounts expressed in thousands)

	<u>Justice Court Technology</u>	<u>Courthouse Security</u>	<u>Fire Code Inspection</u>	<u>Economic Development</u>	<u>Dangerous Wild Animal</u>	<u>Contract Elections</u>	<u>Election Equipment</u>	<u>Sheriff's Drug Forfeiture</u>
Revenues:								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and permits	-	-	795	-	-	-	-	-
Federal and state funds	-	-	-	-	-	-	-	-
Charges for services	109	364	-	-	1	250	-	-
Fines and forfeitures	-	-	-	-	-	-	-	3
Interest	21	74	23	2	-	53	2	5
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>130</u>	<u>438</u>	<u>818</u>	<u>2</u>	<u>1</u>	<u>303</u>	<u>2</u>	<u>8</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	22	-	-
Judicial	-	431	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Public safety	-	-	824	-	-	-	-	32
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay	-	5	1	-	-	40	-	5
Total expenditures	<u>-</u>	<u>436</u>	<u>825</u>	<u>-</u>	<u>-</u>	<u>62</u>	<u>-</u>	<u>37</u>
Excess (deficiency) of revenues over (under) expenditures	<u>130</u>	<u>2</u>	<u>(7)</u>	<u>2</u>	<u>1</u>	<u>241</u>	<u>2</u>	<u>(29)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>130</u>	<u>2</u>	<u>(7)</u>	<u>2</u>	<u>1</u>	<u>241</u>	<u>2</u>	<u>(29)</u>
Fund balances – beginning	<u>345</u>	<u>1,358</u>	<u>338</u>	<u>24</u>	<u>1</u>	<u>893</u>	<u>36</u>	<u>116</u>
Fund balances – ending	<u>\$ 475</u>	<u>\$ 1,360</u>	<u>\$ 331</u>	<u>\$ 26</u>	<u>\$ 2</u>	<u>\$ 1,134</u>	<u>\$ 38</u>	<u>\$ 87</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2007  
(Amounts expressed in thousands)

	<b>District Attorney Special Drug Forfeiture</b>	<b>District Attorney Service Fee</b>	<b>Meyers Park Foundation</b>	<b>Juvenile Alternative Education</b>	<b>County Records, Management, and Preservation</b>	<b>Grants</b>	<b>Nonmajor Special Revenue Funds Total</b>
Revenues:							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 922
Fees and permits	-	-	-	-	-	-	795
Federal and state funds	-	67	-	-	-	4,256	6,196
Charges for services	-	43	-	-	53	-	3,128
Fines and forfeitures	89	-	-	-	-	-	92
Interest	17	6	6	-	-	-	749
Miscellaneous	-	-	-	-	-	46	99
Total revenues	<u>106</u>	<u>116</u>	<u>6</u>	<u>-</u>	<u>53</u>	<u>4,302</u>	<u>11,981</u>
Expenditures:							
Current:							
General administration	-	-	-	-	-	16	323
Judicial	-	-	-	-	-	-	1,789
Legal	29	125	-	-	-	53	208
Public safety	-	-	-	-	-	278	10,679
Health and welfare	-	-	-	-	-	2,734	2,734
Culture and recreation	-	-	-	-	-	5	586
Conservation	-	-	-	-	-	25	25
Capital outlay:	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,373</u>	<u>1,608</u>
Total expenditures	<u>50</u>	<u>125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,484</u>	<u>17,952</u>
Excess (deficiency) of revenues over (under) expenditures	<u>56</u>	<u>(9)</u>	<u>6</u>	<u>-</u>	<u>53</u>	<u>(182)</u>	<u>(5,971)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	220	8,003
Transfers out	-	-	-	(184)	-	-	(184)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(184)</u>	<u>-</u>	<u>220</u>	<u>7,819</u>
Net change in fund balances	<u>56</u>	<u>(9)</u>	<u>6</u>	<u>(184)</u>	<u>53</u>	<u>38</u>	<u>1,848</u>
Fund balances – beginning	<u>272</u>	<u>266</u>	<u>112</u>	<u>184</u>	<u>-</u>	<u>47</u>	<u>10,568</u>
Fund balances – ending	<u>\$ 328</u>	<u>\$ 257</u>	<u>\$ 118</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ 85</u>	<u>\$ 12,416</u>

## 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, 2007  
(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 - interests	\$ -	\$ -	\$ 1	\$ 1
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	1	\$ 1
Fund balance at beginning of year	18	18	18	
Fund balance at end of year	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 19</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, 2007  
(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 -				
State lateral road distributions	\$ 60	\$ 60	\$ 59	\$ (1)
Interest	<u>10</u>	<u>10</u>	<u>18</u>	<u>8</u>
Total revenues	<u>70</u>	<u>70</u>	<u>77</u>	<u>7</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	70	70	77	<u>\$ 7</u>
Fund balance at beginning of year	<u>278</u>	<u>278</u>	<u>278</u>	
Fund balance at end of year	<u>\$ 348</u>	<u>\$ 348</u>	<u>\$ 355</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, 2007

(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:				
Appellate judicial system	\$ 50	\$ 50	\$ 64	\$ 14
Interest	<u>4</u>	<u>4</u>	<u>6</u>	<u>2</u>
Total revenues	<u>54</u>	<u>54</u>	<u>70</u>	<u>16</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>50</u>	<u>60</u>	<u>60</u>	<u>-</u>
Total expenditures	<u>50</u>	<u>60</u>	<u>60</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	4	(6)	10	<u>\$ 16</u>
Fund balance at beginning of year	<u>79</u>	<u>79</u>	<u>79</u>	
Fund balance at end of year	<u>\$ 83</u>	<u>\$ 73</u>	<u>\$ 89</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, 2007  
(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	\$ 165	\$ 165	\$ 192	\$ 27
Interest	8	8	18	10
Total revenues	<u>173</u>	<u>173</u>	<u>210</u>	<u>37</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	128	128	121	7
County Courts - mainenance and operating	120	120	36	84
Justice of the Peace - maintenance and operating	<u>11</u>	<u>11</u>	<u>1</u>	<u>10</u>
Total expenditures	<u>259</u>	<u>259</u>	<u>158</u>	<u>101</u>
Excess (deficiency) of revenues over (under) expenditures	(86)	(86)	52	<u>\$ 138</u>
Fund balance at beginning of year	<u>299</u>	<u>299</u>	<u>299</u>	
Fund balance at end of year	<u>\$ 213</u>	<u>\$ 213</u>	<u>\$ 351</u>	

# **COLLIN COUNTY, TEXAS**

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

### L.E.O.S.E. Education Special Revenue Fund

For the year ended September 30, 2007  
(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	\$ 36	\$ 36	\$ 37	\$ 1
Interest	3	3	7	4
Total revenues	<u>39</u>	<u>39</u>	<u>44</u>	<u>5</u>
Expenditures:				
Current:				
Legal:				
District Attorney:				
Training and travel	<u>2</u>	<u>3</u>	<u>1</u>	<u>2</u>
Public safety:				
Sheriff's office:				
Maintenance and operating	-	3	3	-
Training and travel	<u>40</u>	<u>40</u>	<u>2</u>	<u>38</u>
Total Sheriff's office	<u>40</u>	<u>43</u>	<u>5</u>	<u>38</u>
Constables - training and travel	<u>7</u>	<u>7</u>	<u>1</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>51</u>	<u>6</u>	<u>45</u>
Capital outlay:				
Public safety	<u>2</u>	<u>4</u>	<u>1</u>	<u>3</u>
Total expenditures	<u>52</u>	<u>58</u>	<u>8</u>	<u>50</u>
Excess (deficiency) of revenues over (under) expenditures	(13)	(19)	36	<u><u>\$ 55</u></u>
Fund balance at beginning of year	<u>116</u>	<u>116</u>	<u>116</u>	
Fund balance at end of year	<u>\$ 103</u>	<u>\$ 97</u>	<u>\$ 152</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, 2007  
(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	\$ 18	\$ 18	\$ 29	\$ 11
Interest	<u>2</u>	<u>2</u>	<u>5</u>	<u>3</u>
Total revenues	<u>20</u>	<u>20</u>	<u>34</u>	<u>14</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	61	65	65	-
Maintenance and operating	34	34	26	8
Training and travel	<u>4</u>	<u>4</u>	<u>1</u>	<u>3</u>
Total expenditures	<u>99</u>	<u>103</u>	<u>92</u>	<u>11</u>
Excess (deficiency) of revenues over (under) expenditures	(79)	(83)	(58)	<u>\$ 25</u>
Fund balance at beginning of year	<u>111</u>	<u>111</u>	<u>111</u>	
Fund balance at end of year	<u>\$ 32</u>	<u>\$ 28</u>	<u>\$ 53</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, 2007  
(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	\$ 1,115	\$ 1,115	\$ 922	\$ (193)
Federal and state funds	235	235	217	(18)
Charges for services	-	-	20	20
Interest	24	24	40	16
Miscellaneous	<u>25</u>	<u>25</u>	<u>9</u>	<u>(16)</u>
Total revenues	<u>1,399</u>	<u>1,399</u>	<u>1,208</u>	<u>(191)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	216	229	229	-
Maintenance and operating	1,124	1,124	616	508
Training and travel	<u>4</u>	<u>4</u>	<u>3</u>	<u>1</u>
Total Judicial	<u>1,344</u>	<u>1,357</u>	<u>848</u>	<u>509</u>
Capital outlay	<u>19</u>	<u>19</u>	<u>18</u>	<u>1</u>
Total expenditures	<u>1,363</u>	<u>1,376</u>	<u>866</u>	<u>510</u>
Excess (deficiency) of revenues over expenditures	36	23	342	<u>\$ 319</u>
Fund balance at beginning of year	<u>361</u>	<u>361</u>	<u>361</u>	
Fund balance at end of year	<u><u>\$ 397</u></u>	<u><u>\$ 384</u></u>	<u><u>\$ 703</u></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, 2007

(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 - library	\$ 390	\$ 390	\$ 451	\$ 61
Interest	45	45	63	18
Miscellaneous	15	15	16	1
Total revenues	<u>450</u>	<u>450</u>	<u>530</u>	<u>80</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	167	174	174	-
Maintenance and operating	121	121	117	4
Training and travel	4	4	1	3
Total Judicial	<u>292</u>	<u>299</u>	<u>292</u>	<u>7</u>
Capital outlay	2	2	2	-
Total expenditures	<u>294</u>	<u>301</u>	<u>294</u>	<u>7</u>
Excess (deficiency) of revenues over expenditures	156	149	236	<u>\$ 87</u>
Fund balance at beginning of year	<u>1,044</u>	<u>1,044</u>	<u>1,044</u>	
Fund balance at end of year	<u>\$ 1,200</u>	<u>\$ 1,193</u>	<u>\$ 1,280</u>	

# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

### Myers Park Operating Special Revenue Fund

For the year ended September 30, 2007  
(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	\$ 60	\$ 60	\$ 78	\$ 18
Interest	17	17	27	10
Total revenues	<u>77</u>	<u>77</u>	<u>105</u>	<u>28</u>
Expenditures:				
Current:				
Culture and recreation:				
Salaries and benefits	505	532	473	59
Maintenance and operating	199	199	106	93
Training and travel	4	4	2	2
Total Culture and recreation	<u>708</u>	<u>735</u>	<u>581</u>	<u>154</u>
Capital outlay	<u>15</u>	<u>15</u>	<u>10</u>	<u>5</u>
Total expenditures	<u>723</u>	<u>750</u>	<u>591</u>	<u>159</u>
Excess (deficiency) of revenues over (under) expenditures	(646)	(673)	(486)	187
Other financing sources:				
Transfers in	<u>400</u>	<u>400</u>	<u>400</u>	<u>-</u>
Net change in fund balance	(246)	(273)	(86)	<u>\$ 187</u>
Fund balance at beginning of year	<u>463</u>	<u>463</u>	<u>463</u>	
Fund balance at end of year	<u>\$ 217</u>	<u>\$ 190</u>	<u>\$ 377</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, 2007

(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	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current - public facilities - maintenance and operating	1	1	-	1
Excess (deficiency) of revenues over (under) expenditures	(1)	(1)	-	\$ 1
Fund balance beginning of year	3	3	3	
Fund balance at end of year	\$ 2	\$ 2	\$ 3	

# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual County Clerk Records, Management, and Preservation Special Revenue Fund

For the year ended September 30, 2007  
(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	\$ 970	\$ 970	\$ 714	\$ (256)
Interest	92	92	143	51
Total revenues	<u>1,062</u>	<u>1,062</u>	<u>857</u>	<u>(205)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	157	166	166	-
Maintenance and operating	812	800	113	687
Training travel	<u>10</u>	<u>18</u>	<u>6</u>	<u>12</u>
Total general administration	<u>979</u>	<u>984</u>	<u>285</u>	<u>699</u>
Capital outlay	<u>482</u>	<u>1,566</u>	<u>104</u>	<u>1,462</u>
Total expenditures	<u>1,461</u>	<u>2,550</u>	<u>389</u>	<u>2,161</u>
Excess (deficiency) of revenues over (under) expenditures	(399)	(1,488)	468	<u>\$ 1,956</u>
Fund balance at beginning of year	<u>2,348</u>	<u>2,348</u>	<u>2,348</u>	
Fund balance at end of year	<u>\$ 1,949</u>	<u>\$ 860</u>	<u>\$ 2,816</u>	

## COLLIN COUNTY, TEXAS

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

#### District Clerk Records, Management, and Preservation Special Revenue Fund

For the year ended September 30, 2007  
(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	\$ 194	\$ 194	\$ 206	\$ 12
Interest	39	39	56	17
Total revenues	<u>233</u>	<u>233</u>	<u>262</u>	<u>29</u>
Expenditures:				
Current:				
Judicial:				
District Clerk:				
Maintenance and operating	125	125	-	125
Total expenditures	<u>125</u>	<u>125</u>	<u>-</u>	<u>125</u>
Excess (deficiency) of revenues over expenditures	108	108	262	<u>\$ 154</u>
Fund balance at beginning of year	<u>946</u>	<u>946</u>	<u>946</u>	
Fund balance at end of year	<u>\$ 1,054</u>	<u>\$ 1,054</u>	<u>\$ 1,208</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, 2007

(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:				
County Clerk security fees	\$ 230	\$ 230	\$ 218	\$ (12)
District Clerk security fees	39	39	40	1
Justice of the Peace civil court fees	100	100	106	6
Total charges for services	369	369	364	(5)
Interest	72	72	74	2
Total revenues	441	441	438	(3)
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	515	564	430	134
Maintenance and operating	318	303	1	302
Total Judicial	833	867	431	436
Capital outlay	21	20	5	15
Total expenditures	854	887	436	451
Excess (deficiency) of revenues over (under) expenditures	(413)	(446)	2	\$ 448
Fund balance at beginning of year	1,358	1,358	1,358	
Fund balance at end of year	\$ 945	\$ 912	\$ 1,360	

# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures and Change: in Fund Balance - Budget (GAAP Basis) and Actual

### Fire Code Inspection Special Revenue Fund

For the year ended September 30, 2007

(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	\$ 415	\$ 415	\$ 528	\$ 113
Septic/health permits	273	273	267	(6)
Total fees and permits	688	688	795	107
Interest	16	16	23	7
Total revenues	704	704	818	114
Expenditures:				
Current:				
Public Safety:				
County Development Service:				
Salaries and benefits	831	869	792	77
Maintenance and operating	42	40	25	15
Training and travel	14	14	7	7
Total County Development Service	887	923	824	99
Capital outlay	1	1	1	-
Total expenditures	888	924	825	99
Excess (deficiency) of revenues over (under) expenditures	(184)	(220)	(7)	\$ 213
Fund balance at beginning of year	338	338	338	
Fund balance at end of year	\$ 154	\$ 118	\$ 331	



# 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, 2007  
(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	\$ 513	\$ 513	\$ 250	\$ (263)
Interest	30	30	53	23
Total revenues	<u>543</u>	<u>543</u>	<u>303</u>	<u>(240)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	208	208	7	201
Maintenance and operating	156	149	9	140
Training and travel	11	11	6	5
Total general administration	<u>375</u>	<u>368</u>	<u>22</u>	<u>346</u>
Capital outlay	<u>1</u>	<u>40</u>	<u>40</u>	<u>-</u>
Total expenditures	<u>376</u>	<u>408</u>	<u>62</u>	<u>346</u>
Excess (deficiency) of revenues over expenditures	167	135	241	<u>\$ 106</u>
Fund balance at beginning of year	<u>893</u>	<u>893</u>	<u>893</u>	
Fund balance at end of year	<u>\$ 1,060</u>	<u>\$ 1,028</u>	<u>\$ 1,134</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, 2007  
(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 - interests	\$ 2	\$ 2	\$ 2	\$ -
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	2	2	2	\$ -
Fund balance at beginning of year	36	36	36	
Fund balance at end of year	\$ 38	\$ 38	\$ 38	

# **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, 2007

(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:				
Drug seizure	\$ -	\$ -	\$ 3	\$ 3
Interest	-	-	5	5
Total revenues	-	-	8	8
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	-	33	32	1
Total Public safety	-	33	32	1
Capital outlay	-	6	5	1
Total expenditures	-	39	37	2
Excess (deficiency) of revenues over (under) expenditures	-	(39)	(29)	\$ 10
Fund balance at beginning of year	116	116	116	
Fund balance at end of year	\$ 116	\$ 77	\$ 87	

# **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, 2007

(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:				
Drug seizure	\$ -	\$ -	\$ 89	\$ 89
Interest	<u>-</u>	<u>-</u>	<u>17</u>	<u>17</u>
Total revenues	<u>-</u>	<u>-</u>	<u>106</u>	<u>106</u>
Expenditures:				
Current:				
Legal:				
Maintenance and operating	<u>-</u>	<u>43</u>	<u>29</u>	<u>14</u>
Total Legal	<u>-</u>	<u>43</u>	<u>29</u>	<u>14</u>
Capital outlay	<u>-</u>	<u>21</u>	<u>21</u>	<u>28</u>
Total expenditures	<u>-</u>	<u>64</u>	<u>50</u>	<u>42</u>
Excess (deficiency) of revenues over (under) expenditures	-	(64)	56	<u>\$ 120</u>
Fund balance at beginning of year	<u>272</u>	<u>272</u>	<u>272</u>	
Fund balance at end of year	<u><u>\$ 272</u></u>	<u><u>\$ 208</u></u>	<u><u>\$ 328</u></u>	

## COLLIN COUNTY, TEXAS

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

#### County Records, Management, and Preservation Special Revenue Fund

For the year ended September 30, 2007  
(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:				
Charges for services	\$ -	\$ -	\$ 53	\$ 53
Total revenues	-	-	53	53
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53</u>	

## **DEBT SERVICE FUNDS**

**LIMITED TAX PERMANENT IMPROVEMENT BOND 1999 SINKING FUND** – to accumulate monies for the payment of the \$33,750 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.

**LIMITED TAX PERMANENT IMPROVEMENTS BOND 2001 SINKING FUND** – to accumulate monies for the payment of the \$4,975 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.

**LIMITED TAX PERMANENT IMPROVEMENT BOND 2002 SINKING FUND** – to accumulate monies for the payment of \$26,000 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.

**LIMITED TAX PERMANENT IMPROVEMENT AND REFUNDING BOND 2004 SINKING FUND** – to accumulate monies for the payment of \$14,165 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.

**LIMITED TAX PERMANENT IMPROVEMENT AND REFUNDING BOND 2005 SINKING FUND** – to accumulate monies for the payment of \$43,175 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.

**LIMITED TAX PERMANENT IMPROVEMENT BOND 2006 SINKING FUND** – to accumulate monies for the payment of \$33,800 in limited tax permanent improvement bonds, series 2006. They are due in varying amounts plus interest through the year 2026. The interest rates vary from 4.00% 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.

**CRIMINAL JUSTICE TAX REFUNDING BOND 1998 SINKING FUND** – to accumulate monies for the payment of the \$33,395 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.

**LIMITED TAX PERMANENT IMPROVEMENT BOND 2007 SINKING FUND** – to accumulate monies for the payment of the \$2,190 in limited tax permanent improvement bonds, series

### **DEBT SERVICE FUNDS. Continued**

2007. They are due in varying amounts plus interest until the year 2026. The interest rates vary from 4.0% to 4.35%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over and used the following year.

**UNLIMITED TAX ROAD BOND 1999 SINKING FUND** – to accumulate monies for the payment of the \$65,605 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.

**UNLIMITED TAX ROAD BOND 2001 SINKING FUND** – to accumulate monies for the payment of \$15,590 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.

**UNLIMITED TAX ROAD & REFUNDING BONDS 2004 SINKING FUND** – to accumulate monies for the payment of \$54,910 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.

**UNLIMITED TAX ROAD & REFUNDING BOND 2005 SINKING FUND** – to accumulate monies for the payment of \$53,865 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.

**UNLIMITED TAX ROAD BOND 2006 SINKING FUND** – to accumulate monies for the payment of \$15,920 in unlimited tax road bonds. They are due in varying amounts plus interest through the year 2026. 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 forward and used in the following year.

**UNLIMITED TAX ROAD & REFUNDING BOND 2007 SINKING FUND** – to accumulate monies for the payment of \$63,3765 in unlimited tax road and refunding bonds. They are due in varying amounts plus interest through the year 2025. 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.

**TAX NOTES 2004 SINKING FUND** – to accumulate monies for the payment of \$4,500,000 in tax notes. 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.

**TAX NOTES 2006 SINKING FUND** – to accumulate monies for the payment of \$15,000,000 in tax notes. They are done in varying amounts plus interest through the year 2013. The interest rate is at 4.0%.

Debt Service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried forward and used in the following year.

**UNLIMITED TAX REFUNDING BOND 2001 FUND** – 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.



**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Debt Service Funds  
September 30, 2007  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Limited Tax Permanent Improvement Bond 1999 Sinking</b>	<b>Limited Tax Permanent Improvement Bond 2001 Sinking</b>	<b>Limited Tax Permanent Improvement Bond 2002 Sinking</b>	<b>Limited Tax Permanent Improvement &amp; Refunding Bond 2004 Sinking</b>	<b>Limited Tax Permanent Improvement &amp; Refunding Bond 2005 Sinking</b>	<b>Limited Tax Permanent Improvement &amp; Refunding Bond 2006 Sinking</b>	<b>Criminal Justice Refunding Bond Sinking</b>	<b>Limited Tax Permanent Improvement Bond 2007 Sinking</b>	<b>Unlimited Tax Road Bond 1999 Sinking</b>
Cash and cash equivalents	\$ 644	\$ 85	\$ 426	\$ 152	\$ 484	\$ 190	\$ 932	\$ 16	\$ 1,679
Receivables:									
Taxes (net of allowance for uncollectibles)	32	7	37	23	73	53	57	-	59
Due from other funds	-	-	-	-	92	202	-	14	-
Total assets	<u>\$ 676</u>	<u>\$ 92</u>	<u>\$ 463</u>	<u>\$ 175</u>	<u>\$ 649</u>	<u>\$ 445</u>	<u>\$ 989</u>	<u>\$ 30</u>	<u>\$ 1,738</u>
<b>Liabilities and Fund Balances</b>									
Liabilities:									
Deferred tax revenue	\$ 28	\$ 6	\$ 31	\$ 19	\$ 61	\$ 44	\$ 48	\$ -	\$ 50
Total liabilities	<u>28</u>	<u>6</u>	<u>31</u>	<u>19</u>	<u>61</u>	<u>44</u>	<u>48</u>	<u>-</u>	<u>50</u>
Fund balances:									
Reserved for debt service	<u>648</u>	<u>86</u>	<u>432</u>	<u>156</u>	<u>588</u>	<u>401</u>	<u>941</u>	<u>30</u>	<u>1,688</u>
Total liabilities and fund balances	<u>\$ 676</u>	<u>\$ 92</u>	<u>\$ 463</u>	<u>\$ 175</u>	<u>\$ 649</u>	<u>\$ 445</u>	<u>\$ 989</u>	<u>\$ 30</u>	<u>\$ 1,738</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Debt Service Funds  
September 30, 2007  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Unlimited Tax Road Bond 2001 Sinking</b>	<b>Unlimited Road and Refunding Bond 2004 Sinking</b>	<b>Unlimited Road and Refunding Bond 2005 Sinking</b>	<b>Unlimited Tax Road Bond 2006 Sinking</b>	<b>Unlimited Road and Refunding Bond 2007 Sinking</b>	<b>Tax Notes Series 2004 Sinking</b>	<b>Tax Notes Series 2006 Sinking</b>	<b>Unlimited Tax Refunding Bond 2001 Sinking</b>	<b>Nonmajor Debt Service Funds Total</b>
Cash and cash equivalents	\$ 374	\$ 688	\$ 417	\$ 96	\$ 276	\$ 571	\$ 234	\$ 211	\$ 7,475
Receivables:									
Taxes (net of allowance for uncollectibles)	15	69	79	25	-	37	53	31	650
Due from other funds	-	-	270	179	308	265	281	-	1,611
Total assets	<u>\$ 389</u>	<u>\$ 757</u>	<u>\$ 766</u>	<u>\$ 300</u>	<u>\$ 584</u>	<u>\$ 873</u>	<u>\$ 568</u>	<u>\$ 242</u>	<u>\$ 9,736</u>
<b>Liabilities and Fund Balances</b>									
Liabilities:									
Deferred tax revenue	\$ 11	\$ 57	\$ 70	\$ 21	\$ -	\$ 31	\$ 46	\$ 26	\$ 549
Total liabilities	<u>11</u>	<u>57</u>	<u>70</u>	<u>21</u>	<u>-</u>	<u>31</u>	<u>46</u>	<u>26</u>	<u>549</u>
Fund balances:									
Reserved for debt service	<u>378</u>	<u>700</u>	<u>696</u>	<u>279</u>	<u>584</u>	<u>842</u>	<u>522</u>	<u>216</u>	<u>9,187</u>
Total liabilities and fund balances	<u>\$ 389</u>	<u>\$ 757</u>	<u>\$ 766</u>	<u>\$ 300</u>	<u>\$ 584</u>	<u>\$ 873</u>	<u>\$ 568</u>	<u>\$ 242</u>	<u>\$ 9,736</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, 2007

(Amounts expressed in thousands)

	Limited Tax Permanent Improvement Bond 1999 Sinking	Limited Tax Permanent Improvement Bond 2001 Sinking	Limited Tax Permanent Improvement Bond 2002 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2004 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2005 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2006 Sinking	Criminal Justice Refunding Bond Sinking	Limited Tax Permanent Improvement Bond 2007 Sinking	Unlimited Tax Road Bond 1999 Sinking
Revenues:									
Taxes – general property ad valorem	\$ 1,357	\$ 391	\$ 2,084	\$ 1,193	\$ 3,794	\$ 2,601	\$ 2,715	\$ -	\$ 2,992
Interest	45	8	40	17	156	350	68	28	106
Total revenues	<u>1,402</u>	<u>399</u>	<u>2,124</u>	<u>1,210</u>	<u>3,950</u>	<u>2,951</u>	<u>2,783</u>	<u>28</u>	<u>3,098</u>
Expenditures:									
Debt service:									
Principal retirement	1,055	190	965	705	1,225	680	2,690	-	1,900
Interest and fiscal charges	459	196	1,098	469	2,500	2,082	459	-	1,120
Bond issuance costs	-	-	-	-	-	-	-	49	-
Total expenditures	<u>1,514</u>	<u>386</u>	<u>2,063</u>	<u>1,174</u>	<u>3,725</u>	<u>2,762</u>	<u>3,149</u>	<u>49</u>	<u>3,020</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(112)</u>	<u>13</u>	<u>61</u>	<u>36</u>	<u>225</u>	<u>189</u>	<u>(366)</u>	<u>(21)</u>	<u>78</u>
Other financing sources (uses):									
Transfers in	1	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(115)
Debt issuance	-	-	-	-	-	-	-	-	-
Refunding escrow payments	-	-	-	-	-	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	-	-	-	-	51	-
Total other financing sources (uses)	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51</u>	<u>(115)</u>
Net change in fund balances	(111)	13	61	36	225	189	(366)	30	(37)
Fund balance – beginning	<u>759</u>	<u>73</u>	<u>371</u>	<u>120</u>	<u>363</u>	<u>212</u>	<u>1,307</u>	<u>-</u>	<u>1,725</u>
Fund balance – ending	<u>\$ 648</u>	<u>\$ 86</u>	<u>\$ 432</u>	<u>\$ 156</u>	<u>\$ 588</u>	<u>\$ 401</u>	<u>\$ 941</u>	<u>\$ 30</u>	<u>\$ 1,688</u>

(continued)

**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, 2007

(Amounts expressed in thousands)

	<b>Unlimited Tax Road Bond 2001 Sinking</b>	<b>Unlimited Road and Refunding Bond 2004 Sinking</b>	<b>Unlimited Road and Refunding Bond 2005 Sinking</b>	<b>Unlimited Tax Road Bond 2006 Sinking</b>	<b>Unlimited Road Bond 1995 Sinking</b>	<b>Unlimited Road and Refunding Bond 2007 Sinking</b>	<b>Tax Notes Series 2004 Sinking</b>	<b>Tax Notes Series 2006 Sinking</b>	<b>Unlimited Tax Refunding Bond 2001 Sinking</b>	<b>Nonmajor Debt Service Funds Total</b>
Revenues:										
Taxes – general property ad valorem	\$ 1,244	\$ 3,788	\$ 2,224	\$ 1,181	\$ 560	\$ -	\$ 1,862	\$ 2,178	\$ 1,597	\$ 31,761
Interest	26	72	388	258	16	573	600	478	20	3,249
Total revenues	<u>1,270</u>	<u>3,860</u>	<u>2,612</u>	<u>1,439</u>	<u>576</u>	<u>573</u>	<u>2,462</u>	<u>2,656</u>	<u>1,617</u>	<u>35,010</u>
Expenditures:										
Debt service:										
Principal retirement	590	1,440	590	320	1,220	-	1,655	1,395	1,135	17,755
Interest and fiscal charges	518	2,277	2,038	993	32	-	240	823	435	15,739
Bond issuance costs	-	-	-	-	-	586	-	-	-	635
Total expenditures	<u>1,108</u>	<u>3,717</u>	<u>2,628</u>	<u>1,313</u>	<u>1,252</u>	<u>586</u>	<u>1,895</u>	<u>2,218</u>	<u>1,570</u>	<u>34,129</u>
Excess (deficiency) of revenues over (under) expenditures	<u>162</u>	<u>143</u>	<u>(16)</u>	<u>126</u>	<u>(676)</u>	<u>(13)</u>	<u>567</u>	<u>438</u>	<u>47</u>	<u>881</u>
Other financing sources (uses):										
Transfers in	-	-	14	-	-	145	-	-	-	160
Transfers out	(30)	-	-	-	(14)	-	-	-	-	(159)
Debt issuance	-	-	-	-	-	15,185	-	-	-	15,185
Refunding escrow payments	-	-	-	-	-	(17,348)	-	-	-	(17,348)
Premium (discount) on sale of bonds	-	-	-	-	-	2,615	-	-	-	2,666
Total other financing sources (uses)	<u>(30)</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>(14)</u>	<u>597</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>504</u>
Net change in fund balances	132	143	(2)	126	(690)	584	567	438	47	1,385
Fund balance – beginning	<u>246</u>	<u>557</u>	<u>698</u>	<u>153</u>	<u>690</u>	<u>-</u>	<u>275</u>	<u>84</u>	<u>169</u>	<u>7,802</u>
Fund balance – ending	<u>\$ 378</u>	<u>\$ 700</u>	<u>\$ 696</u>	<u>\$ 279</u>	<u>\$ -</u>	<u>\$ 584</u>	<u>\$ 842</u>	<u>\$ 522</u>	<u>\$ 216</u>	<u>\$ 9,187</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, 2007

(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	\$ 1,345	\$ 1,345	\$ 1,357	\$ 12
Interest	56	56	45	(11)
Total revenues	<u>1,401</u>	<u>1,401</u>	<u>1,402</u>	<u>1</u>
Expenditures:				
Debt service:				
Principal retirement	1,055	1,055	1,055	-
Interest and fiscal charges	<u>464</u>	<u>464</u>	<u>459</u>	<u>5</u>
Total expenditures	<u>1,519</u>	<u>1,519</u>	<u>1,514</u>	<u>5</u>
Excess (deficiency) of revenues over (under) expenditures	(118)	(118)	(112)	6
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Net change in fund balance	(118)	(118)	(111)	<u>\$ 7</u>
Fund balance at beginning of year	<u>759</u>	<u>759</u>	<u>759</u>	
Fund balance at end of year	<u>\$ 641</u>	<u>\$ 641</u>	<u>\$ 648</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, 2007

(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	\$ 388	\$ 388	\$ 391	\$ 3
Interest	10	10	8	(2)
Total revenues	<u>398</u>	<u>398</u>	<u>399</u>	<u>1</u>
Expenditures:				
Debt service:				
Principal retirement	190	190	190	-
Interest and fiscal charges	<u>196</u>	<u>196</u>	<u>196</u>	<u>-</u>
Total expenditures	<u>386</u>	<u>386</u>	<u>386</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	12	12	13	<u>\$ 1</u>
Fund balance at beginning of year	<u>73</u>	<u>73</u>	<u>73</u>	
Fund balance at end of year	<u>\$ 85</u>	<u>\$ 85</u>	<u>\$ 86</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, 2007  
(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	\$ 2,064	\$ 2,064	\$ 2,084	\$ 20
Interest	<u>55</u>	<u>55</u>	<u>40</u>	<u>(15)</u>
Total revenues	<u>2,119</u>	<u>2,119</u>	<u>2,124</u>	<u>5</u>
Expenditures:				
Debt service:				
Principal retirement	965	965	965	-
Interest and fiscal charges	<u>1,101</u>	<u>1,101</u>	<u>1,098</u>	<u>3</u>
Total expenditures	<u>2,066</u>	<u>2,066</u>	<u>2,063</u>	<u>3</u>
Excess (deficiency) of revenues over expenditures	53	53	61	<u>\$ 8</u>
Fund balance at beginning of year	<u>371</u>	<u>371</u>	<u>371</u>	
Fund balance at end of year	<u>\$ 424</u>	<u>\$ 424</u>	<u>\$ 432</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, 2007  
(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	\$ 1,182	\$ 1,182	\$ 1,193	\$ 11
Interest	27	27	17	(10)
Total revenues	<u>1,209</u>	<u>1,209</u>	<u>1,210</u>	<u>1</u>
Expenditures:				
Debt service:				
Principal retirement	705	705	705	-
Interest and fiscal charges	<u>470</u>	<u>470</u>	<u>469</u>	<u>1</u>
Total expenditures	<u>1,175</u>	<u>1,175</u>	<u>1,174</u>	<u>1</u>
Excess (deficiency) of revenue over expenditures	34	34	36	<u>\$ 2</u>
Fund balance at beginning of year	<u>120</u>	<u>120</u>	<u>120</u>	
Fund balance at end of year	<u>\$ 154</u>	<u>\$ 154</u>	<u>\$ 156</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, 2007  
(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	\$ 3,759	\$ 3,759	\$ 3,794	\$ 35
Interest	84	84	156	72
Total revenues	<u>3,843</u>	<u>3,843</u>	<u>3,950</u>	<u>107</u>
Expenditures:				
Debt service:				
Principal retirement	1,225	1,225	1,225	-
Interest and fiscal charges	<u>2,502</u>	<u>2,502</u>	<u>2,500</u>	<u>2</u>
Total expenditures	<u>3,727</u>	<u>3,727</u>	<u>3,725</u>	<u>2</u>
Excess (deficiency) of revenue over expenditures	116	116	225	<u>\$ 109</u>
Fund balance at beginning of year	<u>363</u>	<u>363</u>	<u>363</u>	
Fund balance at end of year	<u>\$ 479</u>	<u>\$ 479</u>	<u>\$ 588</u>	

## COLLIN COUNTY, TEXAS

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual

#### Limited Tax Permanent Improvement Bond 2006 Sinking Debt Service Fund

For the year ended September 30, 2007  
(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	\$ 2,577	\$ 2,577	\$ 2,601	\$ 24
Interest	<u>49</u>	<u>49</u>	<u>350</u>	<u>301</u>
Total revenues	<u>2,626</u>	<u>2,626</u>	<u>2,951</u>	<u>325</u>
Expenditures:				
Debt service:				
Principal retirement	680	680	680	-
Interest and fiscal charges	<u>2,084</u>	<u>2,084</u>	<u>2,082</u>	<u>2</u>
Total expenditures	<u>2,764</u>	<u>2,764</u>	<u>2,762</u>	<u>2</u>
Excess (deficiency) of revenue over (under) expenditures	(138)	(138)	189	<u>\$ 327</u>
Fund balance at beginning of year	<u>212</u>	<u>212</u>	<u>212</u>	
Fund balance at end of year	<u>\$ 74</u>	<u>\$ 74</u>	<u>\$ 401</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, 2007

(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	\$ 2,690	\$ 2,690	\$ 2,715	\$ 25
Interest	<u>97</u>	<u>97</u>	<u>68</u>	<u>(29)</u>
Total revenues	<u>2,787</u>	<u>2,787</u>	<u>2,783</u>	<u>(4)</u>
Expenditures:				
Debt service:				
Principal retirement	2,690	2,690	2,690	-
Interest and fiscal charges	<u>461</u>	<u>461</u>	<u>459</u>	<u>2</u>
Total expenditures	<u>3,151</u>	<u>3,151</u>	<u>3,149</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	(364)	(364)	(366)	<u>\$ (2)</u>
Fund balance at beginning of year	<u>1,307</u>	<u>1,307</u>	<u>1,307</u>	
Fund balance at end of year	<u>\$ 943</u>	<u>\$ 943</u>	<u>\$ 941</u>	

## COLLIN COUNTY, TEXAS

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual

#### Limited Tax Permanent Improvement Bond 2007 Sinking Debt Service Fund

For the year ended September 30, 2007  
(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	\$ -	\$ 13	\$ 28	\$ 15
Expenditures:				
Debt service:				
Bond issuance costs	-	52	49	3
Total expenditures	-	52	49	3
Excess (deficiency) of revenues over (under) expenditures	-	(39)	(21)	18
Other financing sources:				
Premium on sale of bonds	-	51	51	-
Net change in fund balance	-	12	30	\$ 18
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	\$ -	\$ 12	\$ 30	

## 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, 2007

(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	\$ 2,965	\$ 2,965	\$ 2,992	\$ 27
Interest	125	125	106	(19)
Total revenues	<u>3,090</u>	<u>3,090</u>	<u>3,098</u>	<u>8</u>
Expenditures:				
Debt service:				
Principal retirement	1,900	1,900	1,900	-
Interest and fiscal charges	<u>1,455</u>	<u>1,455</u>	<u>1,120</u>	<u>335</u>
Total expenditures	<u>3,355</u>	<u>3,355</u>	<u>3,020</u>	<u>335</u>
Excess (deficiency) of revenues over (under) expenditures	(265)	(265)	78	343
Other financing (uses):				
Transfers out	<u>-</u>	<u>(115)</u>	<u>(115)</u>	<u>-</u>
Net change in fund balance	(265)	(380)	(37)	<u>\$ 343</u>
Fund balance at beginning of year	<u>1,725</u>	<u>1,725</u>	<u>1,725</u>	
Fund balance at end of year	<u>\$ 1,460</u>	<u>\$ 1,345</u>	<u>\$ 1,688</u>	

# 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, 2007  
(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	\$ 1,232	\$ 1,232	\$ 1,244	\$ 12
Interest	35	35	26	(9)
Total revenues	<u>1,267</u>	<u>1,267</u>	<u>1,270</u>	<u>3</u>
Expenditures:				
Debt service:				
Principal retirement	590	590	590	-
Interest and fiscal charges	<u>606</u>	<u>606</u>	<u>518</u>	<u>88</u>
Total expenditures	<u>1,196</u>	<u>1,196</u>	<u>1,108</u>	<u>88</u>
Excess (deficiency) of revenues over expenditures	71	71	162	91
Other financing (uses):				
Transfers out	<u>-</u>	<u>(30)</u>	<u>(30)</u>	<u>-</u>
Net change in fund balance	71	41	132	<u>\$ 91</u>
Fund balance at beginning of year	<u>246</u>	<u>246</u>	<u>246</u>	
Fund balance at end of year	<u>\$ 317</u>	<u>\$ 287</u>	<u>\$ 378</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, 2007  
(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	\$ 3,753	\$ 3,753	\$ 3,788	\$ 35
Interest	94	94	72	(22)
Total revenues	<u>3,847</u>	<u>3,847</u>	<u>3,860</u>	<u>13</u>
Expenditures:				
Debt service:				
Principal retirement	1,440	1,440	1,440	-
Interest and fiscal charges	<u>2,277</u>	<u>2,277</u>	<u>2,277</u>	<u>-</u>
Total expenditures	<u>3,717</u>	<u>3,717</u>	<u>3,717</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	130	130	143	<u>\$ 13</u>
Fund balance at beginning of year	<u>557</u>	<u>557</u>	<u>557</u>	
Fund balance at end of year	<u>\$ 687</u>	<u>\$ 687</u>	<u>\$ 700</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, 2007  
(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	\$ 2,202	\$ 2,202	\$ 2,224	\$ 22
Interest	<u>59</u>	<u>59</u>	<u>388</u>	<u>329</u>
Total revenues	<u>2,261</u>	<u>2,261</u>	<u>2,612</u>	<u>351</u>
Expenditures:				
Debt service:				
Principal retirement	590	590	590	-
Interest and fiscal charges	<u>2,039</u>	<u>2,039</u>	<u>2,038</u>	<u>1</u>
Total expenditures	<u>2,629</u>	<u>2,629</u>	<u>2,628</u>	<u>1</u>
Excess (deficiency) of revenue over (under) expenditures	(368)	(368)	(16)	352
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>14</u>	<u>14</u>
Net change in fund balance	(368)	(368)	(2)	<u>\$ 366</u>
Fund balance at beginning of year	<u>698</u>	<u>698</u>	<u>698</u>	
Fund balance at end of year	<u><u>\$ 330</u></u>	<u><u>\$ 330</u></u>	<u><u>\$ 696</u></u>	



## COLLIN COUNTY, TEXAS

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual

#### Unlimited Tax Road Bond 2006 Sinking Debt Service Fund

For the year ended September 30, 2007  
(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	\$ 1,170	\$ 1,170	\$ 1,181	\$ 11
Interest	23	23	258	235
Total revenues	<u>1,193</u>	<u>1,193</u>	<u>1,439</u>	<u>246</u>
Expenditures:				
Debt service:				
Principal retirement	320	320	320	-
Interest and fiscal charges	<u>995</u>	<u>995</u>	<u>993</u>	<u>2</u>
Total expenditures	<u>1,315</u>	<u>1,315</u>	<u>1,313</u>	<u>2</u>
Excess (deficiency) of revenue over (under) expenditures	(122)	(122)	126	<u>\$ 248</u>
Fund balance at beginning of year	<u>153</u>	<u>153</u>	<u>153</u>	
Fund balance at end of year	<u><u>\$ 31</u></u>	<u><u>\$ 31</u></u>	<u><u>\$ 279</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, 2007

(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	\$ 557	\$ 557	\$ 560	\$ 3
Interest	16	16	16	-
Total revenues	<u>573</u>	<u>573</u>	<u>576</u>	<u>3</u>
Expenditures:				
Debt service:				
Principal retirement	1,220	1,220	1,220	-
Interest and fiscal charges	<u>35</u>	<u>35</u>	<u>32</u>	<u>3</u>
Total expenditures	<u>1,255</u>	<u>1,255</u>	<u>1,252</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	(682)	(682)	(676)	6
Other financing (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>(14)</u>	<u>(14)</u>
Net change in fund balance	(682)	(682)	(690)	<u>\$ (8)</u>
Fund balance at beginning of year	<u>690</u>	<u>690</u>	<u>690</u>	
Fund balance at end of year	<u>\$ 8</u>	<u>\$ 8</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 2007 Sinking Debt Service Fund

For the year ended September 30, 2007  
(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	\$ -	\$ 402	\$ 573	\$ 171
Expenditures:				
Debt service:				
Bond issuance costs	-	606	586	20
Total expenditures	-	606	586	20
Excess (deficiency) of revenues over (under) expenditures	-	(204)	(13)	191
Other financing sources (uses):				
Transfers in	-	145	145	-
Debt issuance	-	15,185	15,185	-
Refunding escrow payments	-	(17,349)	(17,348)	1
Premium on sale of bonds	-	2,615	2,615	-
Total other financing sources (uses)	-	596	597	1
Net change in fund balance	-	392	584	\$ 192
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	\$ -	\$ 392	\$ 584	

## 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, 2007

(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	\$ 1,845	\$ 1,845	\$ 1,862	\$ 17
Interest	44	44	600	556
Total revenues	<u>1,889</u>	<u>1,889</u>	<u>2,462</u>	<u>573</u>
Expenditures:				
Debt service:				
Principal retirement	1,655	1,655	1,655	-
Interest and fiscal charges	237	240	240	-
Total expenditures	<u>1,892</u>	<u>1,895</u>	<u>1,895</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(3)	(6)	567	<u>\$ 573</u>
Fund balance at beginning of year	<u>274</u>	<u>274</u>	<u>275</u>	
Fund balance at end of year	<u>\$ 271</u>	<u>\$ 268</u>	<u>\$ 842</u>	

# **COLLIN COUNTY, TEXAS**

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual

### Tax Notes Series 2006 Sinking Debt Service Fund

For the year ended September 30, 2007  
(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	\$ 2,158	\$ 2,158	\$ 2,178	\$ 20
Interest	39	39	478	439
Total revenues	<u>2,197</u>	<u>2,197</u>	<u>2,656</u>	<u>459</u>
Expenditures:				
Debt service:				
Principal retirement	1,395	1,395	1,395	-
Interest and fiscal charges	<u>826</u>	<u>826</u>	<u>823</u>	<u>3</u>
Total expenditures	<u>2,221</u>	<u>2,221</u>	<u>2,218</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	(24)	(24)	438	<u>\$ 462</u>
Fund balance at beginning of year	<u>84</u>	<u>84</u>	<u>84</u>	
Fund balance at end of year	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 522</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, 2007  
(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	\$ 1,583	\$ 1,583	\$ 1,597	\$ 14
Interest	<u>36</u>	<u>36</u>	<u>20</u>	<u>(16)</u>
Total revenues	<u>1,619</u>	<u>1,619</u>	<u>1,617</u>	<u>(2)</u>
Expenditures:				
Debt service:				
Principal retirement	1,135	1,135	1,135	-
Interest and fiscal charges	<u>437</u>	<u>437</u>	<u>435</u>	<u>2</u>
Total expenditures	<u>1,572</u>	<u>1,572</u>	<u>1,570</u>	<u>2</u>
Excess (deficiency) of revenues over expenditures	47	47	47	<u>\$ -</u>
Fund balance at beginning of year	<u>169</u>	<u>169</u>	<u>169</u>	
Fund balance at end of year	<u>\$ 216</u>	<u>\$ 216</u>	<u>\$ 216</u>	

## **CAPITAL PROJECT FUNDS**

**LIMITED TAX PERMANENT IMPROVEMENTS 1999 FUND** – 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.

**LIMITED TAX PERMANENT IMPROVEMENTS BOND 2001 FUND** – 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.

**LIMITED TAX PERMANENT IMPROVEMENTS 2002 FUND** – 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.

**LIMITED TAX PERMANENT IMPROVEMENTS AND REFUNDING BOND 2004 FUND** – 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.

**LIMITED TAX PERMANENT IMPROVEMENT 2005 FUND** – to account for bonds proceeds issued for the purpose of parks and county facilities and to pay for the cost of issuance associated with the sale of these bonds. Financing is provided by \$31,600 in general obligation bond proceeds.

**LIMITED TAX PERMANENT IMPROVEMENT 2006 FUND** – to account for bonds proceeds issued for the purpose of parks and county facilities and to pay for the cost of issuance associated with the sale of these bonds. Financing is provided by \$33,800 in general obligation bond proceeds.

**LIMITED TAX PERMANENT IMPROVEMENT 2007 FUND** – to account for bonds proceeds issued for the purpose of acquiring and improving land for parks and open space purposes including joint city-county projects and to pay for the cost of issuance associated with the sale of these bonds. Financing is provided by \$2,190 in general obligation bond proceeds.

**UNLIMITED TAX ROAD BOND 1999 FUND** – 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 of general obligation bond proceeds.

**UNLIMITED TAX ROAD AND REFUNDING BOND 2005 FUND** – 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 in general obligation bond proceeds.

**UNLIMITED TAX ROAD BOND 2006 FUND** – to account for bond proceeds issued for the purpose of roads and highways and to pay for the cost of issuance associated with the sale of these bonds. Financing was provided by \$15,920 in general obligation bond proceeds.

**UNLIMITED TAX ROAD BOND 1995 FUND** – 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.

**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.

**CAPITAL IMPROVEMENT TAX NOTES 2002 FUND** – 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.

**TAX NOTES 2004 FUND** – 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.

**TAX NOTES 2006 FUND** – to account for (i) acquiring software, hardware and computer related equipment, (ii) the acquisition, construction, improvement and equipping of buildings for various county departments, (iii) pay professional services related to the Project, and (iv) pay cost of issuance associated with the sale of these notes. Financing is provided by \$15,000 in tax note proceeds.

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

**CAPITAL IMPROVEMENT TAX NOTES 2001 FUND** – 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 in general obligation bond proceeds.

**CAPITAL IMPROVEMENT TAX NOTES 2001A FUND** – 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 in general obligation bond proceeds.

**PERMANENT IMPROVEMENT FUND** – to account for the costs of constructing county financed capital projects. Financing is provided by from property tax revenues.



**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds  
September 30, 2007  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Limited Tax Permanent Improvement Series 1999</b>	<b>Limited Tax Permanent Improvement Series 2001</b>	<b>Limited Tax Permanent Improvement Series 2002</b>	<b>Limited Tax Permanent Improvement and Refunding Bond Series 2004</b>	<b>Limited Tax Permanent Improvement Series 2005</b>	<b>Limited Tax Permanent Improvement Series 2006</b>	<b>Limited Tax Permanent Improvement Series 2007</b>
Cash and cash equivalents	\$ 1,132	\$ 1,804	\$ 1,390	\$ 2,270	\$ 3,181	\$ 3,141	\$ 2,262
Investments	-	-	442	-	-	-	-
Receivables:							
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	1,279	714	-
Advance to other funds	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,132</b>	<b>\$ 1,804</b>	<b>\$ 1,832</b>	<b>\$ 2,270</b>	<b>\$ 4,460</b>	<b>\$ 3,855</b>	<b>\$ 2,262</b>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 7	\$ -	\$ 39	\$ 552	\$ 547	\$ 819	\$ -
Due to other funds	-	-	-	331	476	202	14
Deferred revenue	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>7</b>	<b>-</b>	<b>39</b>	<b>883</b>	<b>1,023</b>	<b>1,021</b>	<b>14</b>
Fund balances:							
Reserve for capital projects	701	1,244	1,773	280	1,279	884	2,248
Reserve for sale of courthouse	-	-	-	-	-	-	-
Reserve for Animal Shelter Facility	-	-	-	-	-	-	-
Reserve for encumbrances	424	560	20	1,107	2,158	1,950	-
<b>Total fund balances</b>	<b>1,125</b>	<b>1,804</b>	<b>1,793</b>	<b>1,387</b>	<b>3,437</b>	<b>2,834</b>	<b>2,248</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,132</b>	<b>\$ 1,804</b>	<b>\$ 1,832</b>	<b>\$ 2,270</b>	<b>\$ 4,460</b>	<b>\$ 3,855</b>	<b>\$ 2,262</b>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Balance Sheet

### Nonmajor Governmental Funds

### Nonmajor Capital Projects Funds

September 30, 2007

(Amounts expressed in thousands)

<b>Assets</b>	<b>Unlimited Tax Road Bond 1999</b>	<b>Unlimited Tax Road Bond 2005</b>	<b>Unlimited Tax Road Bond 2006</b>	<b>Unlimited Tax Road Bond 1995</b>	<b>Unlimited Tax Road Bond</b>	<b>Capital Improvement Tax Notes Series 2002</b>	<b>Tax Notes Series 2004</b>
Cash and cash equivalents	\$ 13,475	\$ 6,698	\$ 9,341	\$ 2,111	\$ 130	\$ 1,180	\$ 7,176
Investments	3,102	5,170	5,170	-	-	-	-
Receivables:							
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-	-
Miscellaneous	-	-	-	191	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>191</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 16,577</u>	<u>\$ 11,868</u>	<u>\$ 14,511</u>	<u>\$ 2,302</u>	<u>\$ 130</u>	<u>\$ 1,180</u>	<u>\$ 7,176</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 48	\$ 641	\$ 25	\$ 275	\$ -	\$ 26	\$ -
Due to other funds	-	270	1,458	-	-	4	265
Deferred revenue	-	-	-	191	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-
Total liabilities	<u>48</u>	<u>911</u>	<u>1,483</u>	<u>466</u>	<u>-</u>	<u>30</u>	<u>265</u>
Fund balances:							
Reserve for capital projects	13,665	6,686	12,670	1,605	129	1,125	6,612
Reserve for sale of courthouse	-	-	-	-	-	-	-
Reserve for Animal Shelter Facility	-	-	-	-	-	-	-
Reserve for encumbrances	2,864	4,271	358	231	1	25	299
Total fund balances	<u>16,529</u>	<u>10,957</u>	<u>13,028</u>	<u>1,836</u>	<u>130</u>	<u>1,150</u>	<u>6,911</u>
Total liabilities and fund balances	<u>\$ 16,577</u>	<u>\$ 11,868</u>	<u>\$ 14,511</u>	<u>\$ 2,302</u>	<u>\$ 130</u>	<u>\$ 1,180</u>	<u>\$ 7,176</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds  
September 30, 2007  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Tax Notes Series 2006</b>	<b>Capital Improvement Tax Notes 1996</b>	<b>Capital Improvement Tax Notes Series 2001</b>	<b>Capital Improvement Tax Notes Series 2001A</b>	<b>Permanent Improvement</b>	<b>Nonmajor Capital Project Funds Total</b>
Cash and cash equivalents	\$ 9,568	\$ 42	\$ 1,073	\$ 381	\$ 15,269	\$ 81,624
Investments	3,102	-	-	-	9,415	26,401
Receivables:						
Taxes (net of allowance for uncollectibles)	-	-	-	-	304	304
Due from other governments	-	-	-	-	5,100	5,100
Due from other funds	-	-	-	-	567	2,560
Advance to other funds	-	-	-	-	2,267	2,267
Miscellaneous	-	-	-	-	-	191
<b>Total assets</b>	<b>\$ 12,670</b>	<b>\$ 42</b>	<b>\$ 1,073</b>	<b>\$ 381</b>	<b>\$ 32,922</b>	<b>\$ 118,447</b>
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts payable	\$ 400	\$ -	\$ -	\$ 9	\$ 370	\$ 3,758
Due to other funds	280	-	-	-	-	3,300
Deferred revenue	-	-	-	-	-	191
Deferred tax revenue	-	-	-	-	267	267
<b>Total liabilities</b>	<b>680</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>637</b>	<b>7,516</b>
Fund balances:						
Reserve for capital projects	10,661	42	459	152	17,271	79,486
Reserve for sale of courthouse	-	-	-	-	5,100	5,100
Reserve for Animal Shelter Facility	-	-	-	-	2,267	2,267
Reserve for encumbrances	1,329	-	614	220	7,647	24,078
<b>Total fund balances</b>	<b>11,990</b>	<b>42</b>	<b>1,073</b>	<b>372</b>	<b>32,285</b>	<b>110,931</b>
<b>Total liabilities and fund balances</b>	<b>\$ 12,670</b>	<b>\$ 42</b>	<b>\$ 1,073</b>	<b>\$ 381</b>	<b>\$ 32,922</b>	<b>\$ 118,447</b>

# 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, 2007

(Amounts expressed in thousands)

	Limited Tax Permanent Improvement Series 1999	Limited Tax Permanent Improvement Series 2001	Limited Tax Permanent Improvement Series 2002	Limited Tax Permanent Improvement and Refunding Bond Series 2004	Limited Tax Permanent Improvement Series 2005	Limited Tax Permanent Improvement Series 2006	Juvenile Detention Facility 1995
Revenues:							
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and permits	-	-	64	-	-	-	-
Interest	61	89	97	198	314	120	-
Miscellaneous	-	-	1	-	-	-	-
Total revenues	<u>61</u>	<u>89</u>	<u>162</u>	<u>198</u>	<u>314</u>	<u>120</u>	<u>-</u>
Expenditures:							
Capital projects:							
General administration	-	-	-	-	-	-	-
Public facilities	43	102	287	2,357	5,164	11,408	17
Public transportation	-	-	-	-	-	-	-
Culture and recreation	<u>15</u>	<u>-</u>	<u>-</u>	<u>293</u>	<u>572</u>	<u>433</u>	<u>-</u>
Total expenditures	<u>58</u>	<u>102</u>	<u>287</u>	<u>2,650</u>	<u>5,736</u>	<u>11,841</u>	<u>17</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3</u>	<u>(13)</u>	<u>(125)</u>	<u>(2,452)</u>	<u>(5,422)</u>	<u>(11,721)</u>	<u>(17)</u>
Other financing sources (uses):							
Transfers out	(1)	-	-	-	-	-	-
Capital contribution	-	-	-	-	-	-	-
Debt issuance	-	-	-	-	-	-	-
Premium on sale of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2	(13)	(125)	(2,452)	(5,422)	(11,721)	(17)
Fund balance – beginning	<u>1,123</u>	<u>1,817</u>	<u>1,918</u>	<u>3,839</u>	<u>8,859</u>	<u>14,555</u>	<u>17</u>
Fund balance – ending	<u><u>\$ 1,125</u></u>	<u><u>\$ 1,804</u></u>	<u><u>\$ 1,793</u></u>	<u><u>\$ 1,387</u></u>	<u><u>\$ 3,437</u></u>	<u><u>\$ 2,834</u></u>	<u><u>\$ -</u></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, 2007  
(Amounts expressed in thousands)

	<b>Limited Tax Permanent Improvement Series 2007</b>	<b>Unlimited Tax Road Bond 1999</b>	<b>Unlimited Tax Road Bond 2005</b>	<b>Unlimited Tax Road Bond 2006</b>	<b>Unlimited Tax Road Bond 1995</b>	<b>Unlimited Tax Road Bond</b>	<b>Capital Improvement Tax Notes Series 2002</b>
Revenues:							
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -
Fees and permits	-	-	-	-	-	-	-
Interest	48	891	459	543	116	7	64
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>48</u>	<u>891</u>	<u>459</u>	<u>543</u>	<u>126</u>	<u>7</u>	<u>64</u>
Expenditures:							
Capital projects:							
General administration	-	-	-	-	-	-	143
Public facilities	-	-	-	-	-	-	-
Public transportation	-	2,218	5,805	2,956	543	-	-
Culture and recreation	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>2,218</u>	<u>5,805</u>	<u>2,956</u>	<u>543</u>	<u>-</u>	<u>143</u>
Excess (deficiency) of revenues over (under) expenditures	<u>48</u>	<u>(1,327)</u>	<u>(5,346)</u>	<u>(2,413)</u>	<u>(417)</u>	<u>7</u>	<u>(79)</u>
Other financing sources (uses):							
Transfers out	-	-	-	-	-	-	-
Capital contribution	-	-	-	-	-	-	-
Debt issuance	2,190	-	-	-	-	-	-
Premium on sale of bonds	10	-	-	-	-	-	-
Total other financing sources (uses)	<u>2,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,248	(1,327)	(5,346)	(2,413)	(417)	7	(79)
Fund balance – beginning	<u>-</u>	<u>17,856</u>	<u>16,303</u>	<u>15,441</u>	<u>2,253</u>	<u>123</u>	<u>1,229</u>
Fund balance – ending	<u>\$ 2,248</u>	<u>\$ 16,529</u>	<u>\$ 10,957</u>	<u>\$ 13,028</u>	<u>\$ 1,836</u>	<u>\$ 130</u>	<u>\$ 1,150</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, 2007  
(Amounts expressed in thousands)

	<b>Tax Notes Series 2004</b>	<b>Tax Notes Series 2006</b>	<b>Capital Improvement Tax Notes 1996</b>	<b>Capital Improvement Tax Notes Series 2001</b>	<b>Capital Improvement Tax Notes Series 2001A</b>	<b>Permanent Improvement</b>	<b>Nonmajor Capital Project Funds Total</b>
Revenues:							
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,603	\$ 11,613
Fees and permits	-	-	-	-	-	-	64
Interest	-	223	3	76	66	1,090	4,465
Miscellaneous	-	-	-	-	-	-	1
Total revenues	<u>-</u>	<u>223</u>	<u>3</u>	<u>76</u>	<u>66</u>	<u>12,693</u>	<u>16,143</u>
Expenditures:							
Capital projects:							
General administration	2,120	1,493	29	586	102	-	4,473
Public facilities	-	-	-	-	1,578	2,559	23,515
Public transportation	-	-	-	-	-	-	11,522
Culture and recreation	-	-	-	-	-	-	1,313
Total expenditures	<u>2,120</u>	<u>1,493</u>	<u>29</u>	<u>586</u>	<u>1,680</u>	<u>2,559</u>	<u>40,823</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,120)</u>	<u>(1,270)</u>	<u>(26)</u>	<u>(510)</u>	<u>(1,614)</u>	<u>10,134</u>	<u>(24,680)</u>
Other financing sources (uses):							
Transfers out	-	-	-	-	-	-	(1)
Capital contribution	-	-	-	-	-	2,834	2,834
Debt issuance	-	-	-	-	-	-	2,190
Premium on sale of bonds	-	-	-	-	-	-	10
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,834</u>	<u>5,033</u>
Net change in fund balance	(2,120)	(1,270)	(26)	(510)	(1,614)	12,968	(19,647)
Fund balance – beginning	<u>9,031</u>	<u>13,260</u>	<u>68</u>	<u>1,583</u>	<u>1,986</u>	<u>19,317</u>	<u>130,578</u>
Fund balance – ending	<u>\$ 6,911</u>	<u>\$ 11,990</u>	<u>\$ 42</u>	<u>\$ 1,073</u>	<u>\$ 372</u>	<u>\$ 32,285</u>	<u>\$ 110,931</u>

# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

### Limited Tax Permanent Improvement Bond Series 1999 Capital Projects Fund

From Inception and for the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 2,567	\$ 61	\$ 2,628	\$ 1,960
Miscellaneous	191	-	191	191
Total revenues	<u>2,758</u>	<u>61</u>	<u>2,819</u>	<u>2,151</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	32,835	43	32,878	32,878
Land for park and open space	2,527	15	2,542	3,000
Total expenditures	<u>35,362</u>	<u>58</u>	<u>35,420</u>	<u>35,878</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(32,604)</u>	<u>3</u>	<u>(32,601)</u>	<u>(33,727)</u>
Other financing sources (uses):				
Debt issuance	33,727	-	33,727	33,727
Transfers out	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>
Total other financing sources (uses)	<u>33,727</u>	<u>(1)</u>	<u>33,726</u>	<u>33,727</u>
Net change in fund balance	<u>\$ 1,123</u>	<u>2</u>	<u>\$ 1,125</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,123</u>		
Fund balance – ending		<u>\$ 1,125</u>		

# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

### Limited Tax Permanent Improvement Bond Series 2001 Capital Projects Fund

From Inception and for the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 363	\$ 89	\$ 452	\$ -
Total revenues	<u>363</u>	<u>89</u>	<u>452</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	395	102	497	1,241
Old Collin County Courthouse	1,000	-	1,000	1,000
Land for park and open space	<u>2,117</u>	<u>-</u>	<u>2,117</u>	<u>2,725</u>
Total expenditures	<u>3,512</u>	<u>102</u>	<u>3,614</u>	<u>4,966</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,149)</u>	<u>(13)</u>	<u>(3,162)</u>	<u>(4,966)</u>
Other financing sources (uses):				
Debt issuance	<u>4,966</u>	<u>-</u>	<u>4,966</u>	<u>4,966</u>
Total other financing sources (uses)	<u>4,966</u>	<u>-</u>	<u>4,966</u>	<u>4,966</u>
Net change in fund balance	<u>\$ 1,817</u>	(13)	<u>\$ 1,804</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,817</u>		
Fund balance – ending		<u>\$ 1,804</u>		



**COLLIN COUNTY, TEXAS****Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Limited Tax Permanent Improvement Bond Series 2002 Capital Projects Fund****From Inception and for the Year Ended September 30, 2007****(Amounts expressed in thousands)**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Fees and permits	\$ 1	\$ 64	\$ 65	\$ -
Interest	1,294	97	1,391	-
Miscellaneous	-	1	1	-
Total revenues	<u>1,295</u>	<u>162</u>	<u>1,457</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>25,274</u>	<u>287</u>	<u>25,561</u>	<u>25,897</u>
Total expenditures	<u>25,274</u>	<u>287</u>	<u>25,561</u>	<u>25,897</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(23,979)</u>	<u>(125)</u>	<u>(24,104)</u>	<u>(25,897)</u>
Other financing sources (uses):				
Debt issuance	<u>25,897</u>	<u>-</u>	<u>25,897</u>	<u>25,897</u>
Total other financing sources (uses)	<u>25,897</u>	<u>-</u>	<u>25,897</u>	<u>25,897</u>
Net change in fund balance	<u>\$ 1,918</u>	<u>(125)</u>	<u>\$ 1,793</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,918</u>		
Fund balance – ending		<u>\$ 1,793</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 Series 2004 Capital Projects Fund

From Inception and for the Year Ended September 30, 2007  
(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 574	\$ 198	\$ 772	\$ -
Total revenues	<u>574</u>	<u>198</u>	<u>772</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	7,148	2,357	9,505	9,172
Land for park and open space	<u>1,037</u>	<u>293</u>	<u>1,330</u>	<u>2,200</u>
Total expenditures	<u>8,185</u>	<u>2,650</u>	<u>10,835</u>	<u>11,372</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,611)</u>	<u>(2,452)</u>	<u>(10,063)</u>	<u>(11,372)</u>
Other financing sources (uses):				
Debt issuance	11,372	-	11,372	11,372
Premium on sale of bonds	<u>78</u>	<u>-</u>	<u>78</u>	<u>-</u>
Total other financing sources (uses)	<u>11,450</u>	<u>-</u>	<u>11,450</u>	<u>11,372</u>
Net change in fund balance	<u>\$ 3,839</u>	<u>(2,452)</u>	<u>\$ 1,387</u>	<u>\$ -</u>
Fund balance – beginning		<u>3,839</u>		
Fund balance – ending		<u>\$ 1,387</u>		

**COLLIN COUNTY, TEXAS****Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Limited Tax Permanent Improvement Bond Series 2005 Capital Projects Fund****From Inception and for the Year Ended September 30, 2007****(Amounts expressed in thousands)**

	<b><u>Prior Years</u></b>	<b><u>Current Year</u></b>	<b><u>Total to Date</u></b>	<b><u>Project Authorization</u></b>
Revenues:				
Interest	\$ 1,508	\$ 314	\$ 1,822	\$ -
Total revenues	<u>1,508</u>	<u>314</u>	<u>1,822</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	29,828	5,164	34,992	34,836
Land for park and open space	179	572	751	2,200
Total expenditures	<u>30,007</u>	<u>5,736</u>	<u>35,743</u>	<u>37,036</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28,499)</u>	<u>(5,422)</u>	<u>(33,921)</u>	<u>(37,036)</u>
Other financing sources (uses):				
Debt issuance	35,201	-	35,201	35,201
Premium on sale of bonds	2,157	-	2,157	1,835
Total other financing sources (uses)	<u>37,358</u>	<u>-</u>	<u>37,358</u>	<u>37,036</u>
Net change in fund balance	<u>\$ 8,859</u>	<u>(5,422)</u>	<u>\$ 3,437</u>	<u>\$ -</u>
Fund balance – beginning		<u>8,859</u>		
Fund balance – ending		<u>\$ 3,437</u>		

# **COLLIN COUNTY, TEXAS**

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

### Limited Tax Permanent Improvement Bond Series 2006 Capital Projects Fund

From Inception and for the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 614	\$ 120	\$ 734	\$ 381
Total revenues	<u>614</u>	<u>120</u>	<u>734</u>	<u>381</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	19,859	11,408	31,267	31,981
Land for park and open space	-	433	433	2,200
Total expenditures	<u>19,859</u>	<u>11,841</u>	<u>31,700</u>	<u>34,181</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,245)</u>	<u>(11,721)</u>	<u>(30,966)</u>	<u>(33,800)</u>
Other financing sources (uses):				
Debt issuance	<u>33,800</u>	<u>-</u>	<u>33,800</u>	<u>33,800</u>
Total other financing sources (uses)	<u>33,800</u>	<u>-</u>	<u>33,800</u>	<u>33,800</u>
Net change in fund balance	<u>\$ 14,555</u>	<u>(11,721)</u>	<u>\$ 2,834</u>	<u>\$ -</u>
Fund balance – beginning		<u>14,555</u>		
Fund balance – ending		<u>\$ 2,834</u>		

**COLLIN COUNTY, TEXAS****Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Juvenile Detention Facility 1995 Capital Projects Fund****From Inception and for the Year Ended September 30, 2007****(Amounts expressed in thousands)**

	<b><u>Prior Years</u></b>	<b><u>Current Year</u></b>	<b><u>Total to Date</u></b>	<b><u>Project Authorization</u></b>
Revenues:				
Interest	\$ 840	\$ -	\$ 840	\$ 840
Total revenues	<u>840</u>	<u>-</u>	<u>840</u>	<u>840</u>
Expenditures:				
Capital projects:				
Juvenile detention facilities	<u>5,825</u>	<u>17</u>	<u>5,842</u>	<u>5,840</u>
Total expenditures	<u>5,825</u>	<u>17</u>	<u>5,842</u>	<u>5,840</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,985)</u>	<u>(17)</u>	<u>(5,002)</u>	<u>(5,000)</u>
Other financing sources (uses):				
Debt issuance	5,002	-	5,002	5,000
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>5,002</u>	<u>-</u>	<u>5,002</u>	<u>5,000</u>
Net change in fund balance	<u>\$ 17</u>	(17)	<u>\$ -</u>	<u>\$ -</u>
Fund balance – beginning		<u>17</u>		
Fund balance – ending		<u>\$ -</u>		

**COLLIN COUNTY, TEXAS**

**Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual**

**Open Space Bond Capital Projects Fund**

**From Inception and for the Year Ended September 30, 2007**

**(Amounts expressed in thousands)**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Interest	\$ 2	\$ -	\$ 2	\$ 2
Grant	379	-	379,049	379
Miscellaneous	6	-	6	6
Total revenues	<u>387</u>	<u>-</u>	<u>379,057</u>	<u>387</u>
Expenditures:				
Capital outlay:				
Land for park and open space	<u>2,887</u>	<u>-</u>	<u>2,887</u>	<u>2,887</u>
Total expenditures	<u>2,887</u>	<u>-</u>	<u>2,887</u>	<u>2,887</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,500)</u>	<u>-</u>	<u>376,170</u>	<u>(2,500)</u>
Other financing sources (uses):				
Debt issuance	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
Total other financing sources (uses)	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance – beginning		<u>-</u>		
Fund balance – ending		<u>\$ -</u>		

**COLLIN COUNTY, TEXAS****Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Limited Tax Permanent Improvement Bond Series 2007 Capital Projects Fund****From Inception and for the Year Ended September 30, 2007****(Amounts expressed in thousands)**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Interest	\$ -	\$ 48	\$ 48	\$ -
Total revenues	-	48	48	-
Expenditures:				
Capital outlay:				
Land for park and open space	-	-	-	2,200
Total expenditures	-	-	-	2,200
Excess (deficiency) of revenues over (under) expenditures	-	48	48	(2,200)
Other financing sources (uses):				
Debt issuance	-	2,190	2,190	2,190
Premium on sale of bonds	-	10	10	10
Total other financing sources (uses)	-	2,200	2,200	2,200
Net change in fund balance	\$ -	2,248	\$ 2,248	\$ -
Fund balance – beginning		-		
Fund balance – ending		\$ 2,248		

# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 1999 Capital Projects Fund From Inception and for the Year Ended September 30, 2007 (Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 474	\$ -	\$ 474	\$ -
Interest	8,659	891	9,550	-
Total revenues	<u>9,133</u>	<u>891</u>	<u>10,024</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>72,485</u>	<u>2,218</u>	<u>74,703</u>	<u>81,208</u>
Total expenditures	<u>72,485</u>	<u>2,218</u>	<u>74,703</u>	<u>81,208</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(63,352)</u>	<u>(1,327)</u>	<u>(64,679)</u>	<u>(81,208)</u>
Other financing sources (uses):				
Debt issuance	<u>81,208</u>	<u>-</u>	<u>81,208</u>	<u>81,208</u>
Total other financing sources (uses)	<u>81,208</u>	<u>-</u>	<u>81,208</u>	<u>81,208</u>
Net change in fund balance	<u>\$ 17,856</u>	<u>(1,327)</u>	<u>\$ 16,529</u>	<u>\$ -</u>
Fund balance – beginning		<u>17,856</u>		
Fund balance – ending		<u>\$ 16,529</u>		



# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 2005 Capital Projects Fund From Inception and for the Year Ended September 30, 2007 (Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 417	\$ -	\$ 417	\$ -
Interest	1,057	459	1,516	-
Total revenues	<u>1,474</u>	<u>459</u>	<u>1,933</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	2,539	5,805	8,344	16,404
Total expenditures	<u>2,539</u>	<u>5,805</u>	<u>8,344</u>	<u>16,404</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,065)</u>	<u>(5,346)</u>	<u>(6,411)</u>	<u>(16,404)</u>
Other financing sources (uses):				
Debt issuance	16,412	-	16,412	16,404
Premium on sale of bonds	956	-	956	956
Total other financing sources (uses)	<u>17,368</u>	<u>-</u>	<u>17,368</u>	<u>17,360</u>
Net change in fund balance	<u>\$ 16,303</u>	<u>(5,346)</u>	<u>10,957</u>	<u>\$ 956</u>
Fund balance – beginning		<u>16,303</u>		
Fund balance – ending		<u>\$ 10,957</u>		

# **COLLIN COUNTY, TEXAS**

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 2006 Capital Projects Fund From Inception and for the Year Ended September 30, 2007 (Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 337	\$ 543	\$ 880	\$ -
Total revenues	<u>337</u>	<u>543</u>	<u>880</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>816</u>	<u>2,956</u>	<u>3,772</u>	<u>15,920</u>
Total expenditures	<u>816</u>	<u>2,956</u>	<u>3,772</u>	<u>15,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(479)</u>	<u>(2,413)</u>	<u>(2,892)</u>	<u>(15,920)</u>
Other financing sources (uses):				
Debt issuance	<u>15,920</u>	<u>-</u>	<u>15,920</u>	<u>15,920</u>
Total other financing sources (uses)	<u>15,920</u>	<u>-</u>	<u>15,920</u>	<u>15,920</u>
Net change in fund balance	<u>\$ 15,441</u>	<u>(2,413)</u>	<u>13,028</u>	<u>\$ -</u>
Fund balance – beginning		<u>15,441</u>		
Fund balance – ending		<u>\$ 13,028</u>		

# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 1995 Capital Projects Fund From Inception and for the Year Ended September 30, 2007 (Amounts expressed in thousands)

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Taxes - special assessment	\$ 100	\$ 10	\$ 110	\$ 110
Other local government funds	707	-	707	707
Interest	1,839	116	1,955	151
Miscellaneous	330	-	330	330
Total revenues	<u>2,976</u>	<u>126</u>	<u>3,102</u>	<u>1,298</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>47,721</u>	<u>543</u>	<u>48,264</u>	<u>48,264</u>
Total expenditures	<u>47,721</u>	<u>543</u>	<u>48,264</u>	<u>48,264</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(44,745)</u>	<u>(417)</u>	<u>(45,162)</u>	<u>(46,966)</u>
Other financing sources (uses):				
Debt issuance	45,432	-	45,432	45,400
Sale of assets	770	-	770	770
Transfers in	100	-	100	100
Refund of escrow	<u>696</u>	<u>-</u>	<u>696</u>	<u>696</u>
Total other financing sources (uses)	<u>46,998</u>	<u>-</u>	<u>46,998</u>	<u>46,966</u>
Net change in fund balance	<u>\$ 2,253</u>	<u>(417)</u>	<u>\$ 1,836</u>	<u>\$ -</u>
Fund balance – beginning		<u>2,253</u>		
Fund balance – ending		<u>\$ 1,836</u>		

**COLLIN COUNTY, TEXAS****Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Unlimited Tax Road Bond Capital Projects Fund****From Inception and for the Year Ended September 30, 2007****(Amounts expressed in thousands)**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Other local government funds	\$ 785	\$ -	\$ 785	\$ 785
Interest	604	7	611	481
Miscellaneous	2,746	-	2,746	2,746
Total revenues	<u>4,135</u>	<u>7</u>	<u>4,142</u>	<u>4,012</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	60,662	-	60,662	60,662
Total expenditures	<u>60,662</u>	<u>-</u>	<u>60,662</u>	<u>60,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(56,527)</u>	<u>7</u>	<u>(56,520)</u>	<u>(56,650)</u>
Other financing sources (uses):				
Debt issuance	56,650	-	56,650	56,650
Total other financing sources (uses)	<u>56,650</u>	<u>-</u>	<u>56,650</u>	<u>56,650</u>
Net change in fund balance	<u>\$ 123</u>	<u>7</u>	<u>\$ 130</u>	<u>\$ -</u>
Fund balance – beginning		<u>123</u>		
Fund balance – ending		<u>\$ 130</u>		

# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Capital Improvement Tax Notes Series 2002 Capital Projects Fund From Inception and for the Year Ended September 30, 2007 (Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 332	\$ 64	\$ 396	\$ -
Total revenues	<u>332</u>	<u>64</u>	<u>396</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, and related services	<u>7,103</u>	<u>143</u>	<u>7,246</u>	<u>8,000</u>
Total expenditures	<u>7,103</u>	<u>143</u>	<u>7,246</u>	<u>8,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,771)</u>	<u>(79)</u>	<u>(6,850)</u>	<u>(8,000)</u>
Other financing sources (uses):				
Debt issuance	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>
Total other financing sources (uses)	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>
Net change in fund balance	<u>\$ 1,229</u>	<u>(79)</u>	<u>\$ 1,150</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,229</u>		
Fund balance – ending		<u>\$ 1,150</u>		

# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

### Tax Notes Series 2004 Capital Projects Fund

From Inception and for the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 720	\$ -	\$ 720	\$ -
Total revenues	<u>720</u>	<u>-</u>	<u>720</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, and related services	3,671	2,120	5,791	11,932
Total expenditures	<u>3,671</u>	<u>2,120</u>	<u>5,791</u>	<u>11,932</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,951)</u>	<u>(2,120)</u>	<u>(5,071)</u>	<u>(11,932)</u>
Other financing sources (uses):				
Debt issuance	11,932	-	11,932	11,932
Premium on sale of tax notes	50	-	50	50
Total other financing sources (uses)	<u>11,982</u>	<u>-</u>	<u>11,982</u>	<u>11,982</u>
Net change in fund balance	<u>\$ 9,031</u>	<u>(2,120)</u>	<u>\$ 6,911</u>	<u>\$ 50</u>
Fund balance – beginning		<u>9,031</u>		
Fund balance – ending		<u>\$ 6,911</u>		

# **COLLIN COUNTY, TEXAS**

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

### Tax Notes Series 2006 Capital Projects Fund

From Inception and for the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 300	\$ 223	\$ 523	\$ -
Total revenues	<u>300</u>	<u>223</u>	<u>523</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, building construction, improvements, and related services	<u>2,113</u>	<u>1,493</u>	<u>3,606</u>	<u>15,000</u>
Total expenditures	<u>2,113</u>	<u>1,493</u>	<u>3,606</u>	<u>15,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,813)</u>	<u>(1,270)</u>	<u>(3,083)</u>	<u>(15,000)</u>
Other financing sources (uses):				
Debt issuance	15,000	-	15,000	15,000
Premium on sale of tax notes	<u>73</u>	<u>-</u>	<u>73</u>	<u>-</u>
Total other financing sources (uses)	<u>15,073</u>	<u>-</u>	<u>15,073</u>	<u>15,000</u>
Net change in fund balance	<u>\$ 13,260</u>	(1,270)	<u>\$ 11,990</u>	<u>\$ -</u>
Fund balance – beginning		<u>13,260</u>		
Fund balance – ending		<u>\$ 11,990</u>		

# **COLLIN COUNTY, TEXAS**

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Capital Improvement Tax Notes Series 1996 Capital Projects Fund From Inception and for the Year Ended September 30, 2007 (Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 39	\$ 3	\$ 42	\$ -
Total revenues	<u>39</u>	<u>3</u>	<u>42</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Renovate and purchase furniture and fixtures for existing buildings	4,471	29	4,500	4,500
Total expenditures	<u>4,471</u>	<u>29</u>	<u>4,500</u>	<u>4,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,432)</u>	<u>(26)</u>	<u>(4,458)</u>	<u>(4,500)</u>
Other financing sources (uses):				
Debt issuance	4,500	-	4,500	4,500
Total other financing sources (uses)	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>4,500</u>
Net change in fund balance	<u>\$ 68</u>	(26)	<u>\$ 42</u>	<u>\$ -</u>
Fund balance – beginning		<u>68</u>		
Fund balance – ending		<u>\$ 42</u>		



# COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual  
Capital Improvement Tax Notes Series 2001 Capital Projects Fund  
From Inception and for the Year Ended September 30, 2007  
(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	<u>\$ 313</u>	<u>\$ 76</u>	<u>\$ 389</u>	<u>\$ -</u>
Total revenues	<u>313</u>	<u>76</u>	<u>389</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Vehicles, software, and				
Courthouse renovations	<u>3,130</u>	<u>586</u>	<u>3,716</u>	<u>4,400</u>
Total expenditures	<u>3,130</u>	<u>586</u>	<u>3,716</u>	<u>4,400</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,817)</u>	<u>(510)</u>	<u>(3,327)</u>	<u>(4,400)</u>
Other financing sources (uses):				
Debt issuance	<u>4,400</u>	<u>-</u>	<u>4,400</u>	<u>4,400</u>
Total other financing sources (uses)	<u>4,400</u>	<u>-</u>	<u>4,400</u>	<u>4,400</u>
Net change in fund balance	<u><u>\$ 1,583</u></u>	<u>(510)</u>	<u><u>\$ 1,073</u></u>	<u><u>\$ -</u></u>
Fund balance – beginning		<u>1,583</u>		
Fund balance – ending		<u><u>\$ 1,073</u></u>		

**COLLIN COUNTY, TEXAS**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual  
Capital Improvement Tax Notes Series 2001A Capital Projects Fund  
From Inception and for the Year Ended September 30, 2007  
(Amounts expressed in thousands)

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Other local government funds	\$ 1,887	\$ -	\$ 1,887	\$ -
Interest	219	66	285	-
Total revenues	<u>2,106</u>	<u>66</u>	<u>2,172</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, and web project for voting system	4,585	1,680	6,265	4,465
Issuance cost	25	-	25	25
Total expenditures	<u>4,610</u>	<u>1,680</u>	<u>6,290</u>	<u>4,490</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,504)</u>	<u>(1,614)</u>	<u>(4,118)</u>	<u>(4,490)</u>
Other financing sources (uses):				
Debt issuance	<u>4,490</u>	<u>-</u>	<u>4,490</u>	<u>4,490</u>
Total other financing sources (uses)	<u>4,490</u>	<u>-</u>	<u>4,490</u>	<u>4,490</u>
Net change in fund balance	<u>\$ 1,986</u>	<u>(1,614)</u>	<u>\$ 372</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,986</u>		
Fund balance – ending		<u>\$ 372</u>		

# COLLIN COUNTY, TEXAS

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

### Permanent Improvement Capital Projects Fund

For the Year Ended September 30, 2007

(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	\$ 11,384	\$ 11,384	\$ 11,603	\$ 219
Interest	750	750	1,090	340
Total revenues	<u>12,134</u>	<u>12,134</u>	<u>12,693</u>	<u>559</u>
Expenditures:				
Capital projects:				
Public facilities:				
Maintenance and operating	208	159	43	116
Capital expenditures	2,792	10,089	2,516	7,573
Total expenditures	<u>3,000</u>	<u>10,248</u>	<u>2,559</u>	<u>7,689</u>
Excess (deficiency) of revenues over (under) expenditures	9,134	1,886	10,134	8,248
Other financing sources (uses):				
Capital contribution	-	-	2,834	(2,834)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,834</u>	<u>(2,834)</u>
Net change in fund balance	9,134	1,886	12,968	<u>\$ 11,082</u>
Fund balance – beginning	<u>19,317</u>	<u>19,317</u>	<u>19,317</u>	
Fund balance – ending	<u>\$ 28,451</u>	<u>\$ 21,203</u>	<u>\$ 32,285</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.

**WORKER'S 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.

**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.

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

**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.

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

**ANIMAL SAFETY FUND** – to account for the receipts and expenditures associated with the running of a county wide animal shelter.

**COLLIN COUNTY, TEXAS**  
Combining Statement of Net Assets  
Internal Service Funds  
September 30, 2007  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Liability Insurance</b>	<b>Workers' Compensation Insurance</b>	<b>Flexible Benefits</b>	<b>Unemployment Assessment</b>	<b>Insurance Claim</b>	<b>Employee Paid Benefits</b>	<b>Animal Safety</b>	<b>Total</b>
Current assets:								
Cash and cash equivalents	\$ 713	\$ 792	\$ 195	\$ 195	\$ 6,521	\$ 36	\$ 7	\$ 8,459
Investments	1,056	528	-	-	5,763	-	-	7,347
Receivables:								
Due from other funds	-	-	-	-	-	-	331	331
Miscellaneous receivables	197	-	-	-	20	-	-	217
Total current assets	<u>1,966</u>	<u>1,320</u>	<u>195</u>	<u>195</u>	<u>12,304</u>	<u>36</u>	<u>338</u>	<u>16,354</u>
Capital assets (net of accumulated depreciation):								
Buildings and systems	-	-	-	-	-	-	2,731	2,731
Machinery and equipment	-	-	-	-	-	-	149	149
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,880</u>	<u>2,880</u>
Total assets	<u>1,966</u>	<u>1,320</u>	<u>195</u>	<u>195</u>	<u>12,304</u>	<u>36</u>	<u>3,218</u>	<u>19,234</u>
<b>Liabilities</b>								
Current liabilities:								
Accounts payable	103	34	10	-	1,362	30	8	1,547
Payroll payable	-	-	-	-	11	-	13	24
Claims payable	446	638	-	-	855	-	-	1,939
Due to other funds	-	-	-	-	-	-	659	659
Noncurrent liabilities:								
Advance from other funds	-	-	-	-	-	-	2,267	2,267
Total liabilities	<u>549</u>	<u>672</u>	<u>10</u>	<u>-</u>	<u>2,228</u>	<u>30</u>	<u>2,947</u>	<u>6,436</u>
<b>Net assets</b>								
Invested in capital assets, net of related debt	-	-	-	-	-	-	2,880	2,880
Unrestricted	<u>1,417</u>	<u>648</u>	<u>185</u>	<u>195</u>	<u>10,076</u>	<u>6</u>	<u>(2,609)</u>	<u>9,918</u>
Total net assets	<u>\$ 1,417</u>	<u>\$ 648</u>	<u>\$ 185</u>	<u>\$ 195</u>	<u>\$ 10,076</u>	<u>\$ 6</u>	<u>\$ 271</u>	<u>\$ 12,798</u>

# COLLIN COUNTY, TEXAS

## Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

### Internal Service Funds

For the Year Ended September 30, 2007

(Amounts expressed in thousands)

	<b>Liability Insurance</b>	<b>Workers Compensation Insurance</b>	<b>Flexible Benefits</b>	<b>Unemployment Assessment</b>	<b>Insurance Claim</b>	<b>Employee Paid Benefits</b>	<b>Animal Safety</b>	<b>Total</b>
Operating revenues:								
Premiums	\$ 1,000	\$ 450	\$ 2,512	\$ -	\$ 19,805	\$ 342	\$ -	\$ 24,109
Charges for services	-	-	-	-	-	-	1,206	1,206
Other	26	-	-	-	303	-	1	330
Total operating revenues	<u>1,026</u>	<u>450</u>	<u>2,512</u>	<u>-</u>	<u>20,108</u>	<u>342</u>	<u>1,207</u>	<u>25,645</u>
Operating expenses:								
Administration	158	31	-	-	1,058	-	628	1,875
Benefits	1,263	255	2,510	26	13,768	353	-	18,175
Depreciation	-	-	-	-	-	-	16	16
Total operating expenses	<u>1,421</u>	<u>286</u>	<u>2,510</u>	<u>26</u>	<u>14,826</u>	<u>353</u>	<u>644</u>	<u>20,066</u>
Operating income (loss)	(395)	164	2	(26)	5,282	(11)	563	5,579
Nonoperating revenues (expenses):								
Interest income	<u>94</u>	<u>65</u>	<u>7</u>	<u>10</u>	<u>552</u>	<u>(1)</u>	<u>(2)</u>	<u>725</u>
Total nonoperating revenues (expenses)	<u>94</u>	<u>65</u>	<u>7</u>	<u>10</u>	<u>552</u>	<u>(1)</u>	<u>(2)</u>	<u>725</u>
Income before contributions	(301)	229	9	(16)	5,834	(12)	561	6,304
Capital contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,834)</u>	<u>(2,834)</u>
Change in net assets	(301)	229	9	(16)	5,834	(12)	(2,273)	3,470
Total net assets – beginning	<u>1,718</u>	<u>419</u>	<u>176</u>	<u>211</u>	<u>4,242</u>	<u>18</u>	<u>2,544</u>	<u>9,328</u>
Total net assets – ending	<u>\$ 1,417</u>	<u>\$ 648</u>	<u>\$ 185</u>	<u>\$ 195</u>	<u>\$ 10,076</u>	<u>\$ 6</u>	<u>\$ 271</u>	<u>\$ 12,798</u>

**COLLIN COUNTY, TEXAS**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended September 30, 2007  
(Amounts expressed in thousands)

	<b>Liability Insurance</b>	<b>Workers' Compensation Insurance</b>	<b>Flexible Benefits</b>	<b>Unemployment Assessment</b>	<b>Insurance Claim</b>	<b>Employee Paid Benefits</b>	<b>Animal Safety</b>	<b>Total</b>
Cash flows from operating activities:								
Receipts from customers and users	\$ 1,000	\$ 450	\$ 2,512	\$ -	\$ 19,877	\$ 343	\$ 876	\$ 25,058
Insurance recovery	227	-	-	-	303	-	-	530
Administration costs	(158)	(13)	-	-	(1,058)	-	2,066	837
Benefits paid	(1,169)	(282)	(2,511)	(26)	(14,185)	(350)	-	(18,523)
Net cash provided (used) by operating activities	(100)	155	1	(26)	4,937	(7)	2,942	7,902
Cash flows from capital financing activities:								
Purchases of capital assets	-	-	-	-	-	-	(108)	(108)
Capital contribution	-	-	-	-	-	-	(2,835)	(2,835)
Net cash provided (used) by capital financing activities	-	-	-	-	-	-	(2,943)	(2,943)
Cash flows from investing activities:								
Purchase of investments	(1,056)	(528)	-	-	(5,763)	-	-	(7,347)
Interest income	93	65	8	10	551	(1)	(2)	724
Net cash provided (used) by investing activities	(963)	(463)	8	10	(5,212)	(1)	(2)	(6,623)
Net increase (decrease) in cash and cash equivalents	(1,063)	(308)	9	(16)	(275)	(8)	(3)	(1,664)
Cash and cash equivalents – October 1, 2006	1,776	1,100	186	211	6,796	44	10	10,123
Cash and cash equivalents – September 30, 2007	<u>\$ 713</u>	<u>\$ 792</u>	<u>\$ 195</u>	<u>\$ 195</u>	<u>\$ 6,521</u>	<u>\$ 36</u>	<u>\$ 7</u>	<u>\$ 8,459</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	<u>\$ (395)</u>	<u>\$ 164</u>	<u>\$ 2</u>	<u>\$ (26)</u>	<u>\$ 5,282</u>	<u>\$ (11)</u>	<u>\$ 563</u>	<u>\$ 5,579</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation expense	-	-	-	-	-	-	16	16
(Increase) decrease in intergovernmental receivable	201	-	-	-	3	-	-	204
(Increase) decrease in travel advance receivable	-	-	-	-	-	-	-	-
(Increase) decrease in due from other funds	-	-	-	-	69	-	(331)	(262)
Increase (decrease) in accounts payable	94	(9)	(1)	-	(418)	4	(132)	(462)
Increase (decrease) in payroll payable	-	-	-	-	1	-	2	3
Increase (decrease) in due to other funds	-	-	-	-	-	-	557	557
Increase (decrease) in advance from other funds	-	-	-	-	-	-	2,267	2,267
Total adjustments	<u>295</u>	<u>(9)</u>	<u>(1)</u>	<u>-</u>	<u>(345)</u>	<u>4</u>	<u>2,379</u>	<u>2,323</u>
Net cash provided (used) by operating activities	<u>\$ (100)</u>	<u>\$ 155</u>	<u>\$ 1</u>	<u>\$ (26)</u>	<u>\$ 4,937</u>	<u>\$ (7)</u>	<u>\$ 2,942</u>	<u>\$ 7,902</u>

## **AGENCY FUNDS**

**UNCLAIMED HOLDINGS FUND** – to account for monies due from various County officials to various individuals.

**STATE FEES 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.

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

**DISTRICT CLERK – TRUST FUND** – to account for monies which are administered for other persons by the County Clerk's Office.

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

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

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

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

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

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

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

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

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

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

**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.

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

**DISTRICT ATTORNEY SEIZED FUNDS REGISTRY** – to account for the collection and disbursement of seized funds.



# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

<u>UNCLAIMED HOLDINGS</u>	<u>Balance October 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2007</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 357	\$ 269	\$ 186	\$ 440
Total assets	<u>\$ 357</u>	<u>\$ 269</u>	<u>\$ 186</u>	<u>\$ 440</u>
<u>Liabilities</u>				
Due to others/vouchers	\$ 357	\$ 85	\$ 2	\$ 440
Total liabilities	<u>\$ 357</u>	<u>\$ 85</u>	<u>\$ 2</u>	<u>\$ 440</u>
 <u>STATE FEES AGENCY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,021	\$ 7,223	\$ 7,150	\$ 1,094
Due from other agency funds	10	4,745	4,755	-
Miscellaneous receivables	<u>68</u>	<u>23</u>	<u>71</u>	<u>20</u>
Total assets	<u>\$ 1,099</u>	<u>\$ 11,991</u>	<u>\$ 11,976</u>	<u>\$ 1,114</u>
<u>Liabilities</u>				
Due to other governments	\$ 1	\$ 4,717	\$ 4,587	\$ 131
Due to others/vouchers payable	<u>1,098</u>	<u>1,019</u>	<u>1,134</u>	<u>983</u>
Total liabilities	<u>\$ 1,099</u>	<u>\$ 5,736</u>	<u>\$ 5,721</u>	<u>\$ 1,114</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

<u>SHERIFF</u>	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 6,209	\$ 6,209	\$ -
Miscellaneous receivables	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total assets	<u>\$ 1</u>	<u>\$ 6,209</u>	<u>\$ 6,210</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 1,379	\$ 1,379	\$ -
Due to other agency funds	-	4,342	4,342	-
Due to others	<u>1</u>	<u>64</u>	<u>65</u>	<u>-</u>
Total liabilities	<u>\$ 1</u>	<u>\$ 5,785</u>	<u>\$ 5,786</u>	<u>\$ -</u>
 <u>DISTRICT CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,339	\$ 3,342	\$ 4,428	\$ 2,253
Investments	<u>2,379</u>	<u>1,783</u>	<u>906</u>	<u>3,256</u>
Total assets	<u>\$ 5,718</u>	<u>\$ 5,125</u>	<u>\$ 5,334</u>	<u>\$ 5,509</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 5,718</u>	<u>\$ 5,125</u>	<u>\$ 5,334</u>	<u>\$ 5,509</u>
Total liabilities	<u>\$ 5,718</u>	<u>\$ 5,125</u>	<u>\$ 5,334</u>	<u>\$ 5,509</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

<u>DISTRICT CLERK - OTHER</u>	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
<u>Assets</u>				
Cash and cash equivalents	\$ 739	\$ 10,074	\$ 10,043	\$ 770
Miscellaneous receivables	-	6	6	-
Total assets	<u>\$ 739</u>	<u>\$ 10,080</u>	<u>\$ 10,049</u>	<u>\$ 770</u>
<u>Liabilities</u>				
Due to other governments	\$ 1	\$ 7	\$ 8	\$ -
Due to other agency funds	-	773	773	-
Cash bonds outstanding	681	914	882	713
Cost deposits outstanding	57	157	157	57
Child support payable	-	5,076	5,076	-
Total liabilities	<u>\$ 739</u>	<u>\$ 6,927</u>	<u>\$ 6,896</u>	<u>\$ 770</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 4,680	\$ 10,211	\$ 7,483	\$ 7,408
Investments	4,882	8,236	7,651	5,467
Total assets	<u>\$ 9,562</u>	<u>\$ 18,447</u>	<u>\$ 15,134</u>	<u>\$ 12,875</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 9,562	\$ 18,446	\$ 15,133	\$ 12,875
Total liabilities	<u>\$ 9,562</u>	<u>\$ 18,446</u>	<u>\$ 15,133</u>	<u>\$ 12,875</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

<u>COUNTY CLERK - OTHER</u>	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
<u>Assets</u>				
Cash and cash equivalents	\$ 2,569	\$ 13,728	\$ 13,999	\$ 2,298
Miscellaneous Receivables	17	8	25	-
Total assets	<u>\$ 2,586</u>	<u>\$ 13,736</u>	<u>\$ 14,024</u>	<u>\$ 2,298</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 39	\$ 39	\$ -
Due to other agency funds	9	1,102	1,111	-
Due to others/vouchers payable	161	31	186	6
Cash bonds outstanding	2,416	2,376	2,500	2,292
Total liabilities	<u>\$ 2,586</u>	<u>\$ 3,548</u>	<u>\$ 3,836</u>	<u>\$ 2,298</u>
 <u>TAX ASSESSOR/COLLECTOR</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 11,058	\$ 1,598,522	\$ 1,597,975	\$ 11,605
Due from other agency funds	-	8	8	-
Miscellaneous receivables	21	4,743	4,748	16
Total assets	<u>\$ 11,079</u>	<u>\$ 1,603,273</u>	<u>\$ 1,602,731</u>	<u>\$ 11,621</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,964	\$ 1,349,736	\$ 1,350,135	\$ 5,565
Due to other agency funds	-	155,321	155,321	-
Due to others/vouchers payable	5,115	117,393	116,452	6,056
Total liabilities	<u>\$ 11,079</u>	<u>\$ 1,622,450</u>	<u>\$ 1,621,908</u>	<u>\$ 11,621</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

JUSTICE OF THE PEACE, <u>PRECINCT 1</u>	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
<u>Assets</u>				
Cash and cash equivalents	\$ 8	\$ 2,455	\$ 2,455	\$ 8
Total assets	<u>\$ 8</u>	<u>\$ 2,455</u>	<u>\$ 2,455</u>	<u>\$ 8</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 68	\$ 68	\$ -
Due to other agency funds	-	711	711	-
Due to others/acct payable	<u>8</u>	<u>150</u>	<u>150</u>	<u>8</u>
Total liabilities	<u>\$ 8</u>	<u>\$ 929</u>	<u>\$ 929</u>	<u>\$ 8</u>
JUSTICE OF THE PEACE, <u>PRECINCT 2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 25	\$ 586	\$ 585	\$ 26
Total assets	<u>\$ 25</u>	<u>\$ 586</u>	<u>\$ 585</u>	<u>\$ 26</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 11	\$ 11	\$ -
Due to other agency funds	-	174	174	-
Due to others/vouchers payable	<u>25</u>	<u>60</u>	<u>59</u>	<u>26</u>
Total liabilities	<u>\$ 25</u>	<u>\$ 245</u>	<u>\$ 244</u>	<u>\$ 26</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

JUSTICE OF THE PEACE, PRECINCT 3-1	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
<u>Assets</u>				
Cash and cash equivalents	\$ 14	\$ 508	\$ 497	\$ 25
Total assets	<u>\$ 14</u>	<u>\$ 508</u>	<u>\$ 497</u>	<u>\$ 25</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 17	\$ 17	\$ -
Due to other agency funds	-	120	120	-
Due to others/vouchers payable	<u>14</u>	<u>33</u>	<u>22</u>	<u>25</u>
Total liabilities	<u>\$ 14</u>	<u>\$ 170</u>	<u>\$ 159</u>	<u>\$ 25</u>
 <u>JUSTICE OF THE PEACE, PRECINCT 3-2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 12	\$ 753	\$ 734	\$ 31
Miscellaneous receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 12</u>	<u>\$ 753</u>	<u>\$ 734</u>	<u>\$ 31</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 8	\$ 8	\$ -
Due to other agency funds	-	255	255	-
Due to others/vouchers payable	<u>12</u>	<u>56</u>	<u>37</u>	<u>31</u>
Total liabilities	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ -</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

<u>JUSTICE OF THE PEACE, PRECINCT 4</u>	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
<u>Assets</u>				
Cash and cash equivalents	\$ 130	\$ 2,475	\$ 2,461	\$ 144
Total assets	<u>\$ 130</u>	<u>\$ 2,475</u>	<u>\$ 2,461</u>	<u>\$ 144</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 76	\$ 76	\$ -
Due to other agency funds	1	826	827	-
Due to others/vouchers payable	<u>129</u>	<u>388</u>	<u>373</u>	<u>144</u>
Total liabilities	<u>\$ -</u>	<u>\$ 76</u>	<u>\$ 76</u>	<u>\$ -</u>
 <u>BAIL SECURITY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 101	\$ 109	\$ 160	\$ 50
Noncash security deposits	<u>3,688</u>	<u>-</u>	<u>-</u>	<u>3,688</u>
Total assets	<u>\$ 3,789</u>	<u>\$ 109</u>	<u>\$ 160</u>	<u>\$ 3,738</u>
<u>Liabilities</u>				
Due to others	\$ 3,789	\$ 52	\$ 103	\$ 3,738
Total liabilities	<u>\$ 3,789</u>	<u>\$ 52</u>	<u>\$ 103</u>	<u>\$ 3,738</u>
 <u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1	\$ 227	\$ 228	\$ -
Total assets	<u>\$ 1</u>	<u>\$ 227</u>	<u>\$ 228</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 5	\$ 5	\$ -
Due to others	<u>1</u>	<u>110</u>	<u>111</u>	<u>-</u>
Total liabilities	<u>\$ 1</u>	<u>\$ 115</u>	<u>\$ 116</u>	<u>\$ -</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

<u>COMMUNITY SUPERVISION</u>	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
<u>Assets</u>				
Cash and cash equivalents	\$ 837	\$ 8,865	\$ 8,955	\$ 747
Total assets	<u>\$ 837</u>	<u>\$ 8,865</u>	<u>\$ 8,955</u>	<u>\$ 747</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 8	\$ 7	\$ 1
Due to other agency funds	-	4,810	4,810	-
Due to others/vouchers payable	<u>837</u>	<u>2,218</u>	<u>2,309</u>	<u>746</u>
Total liabilities	<u>\$ 837</u>	<u>\$ 7,036</u>	<u>\$ 7,126</u>	<u>\$ 747</u>
 <u>INMATE TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 47	\$ 2,635	\$ 2,610	\$ 72
Total assets	<u>\$ 47</u>	<u>\$ 2,635</u>	<u>\$ 2,610</u>	<u>\$ 72</u>
<u>Liabilities</u>				
Due to others	\$ 47	\$ 2,635	\$ 2,610	\$ 72
Total liabilities	<u>\$ 47</u>	<u>\$ 2,635</u>	<u>\$ 2,610</u>	<u>\$ 72</u>
 <u>DISTRICT ATTORNEY TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 117	\$ 1,259	\$ 1,268	\$ 108
Total assets	<u>\$ 117</u>	<u>\$ 1,259</u>	<u>\$ 1,268</u>	<u>\$ 108</u>
<u>Liabilities</u>				
Due to others	\$ 117	\$ 1,259	\$ 1,268	\$ 108
Total liabilities	<u>\$ 117</u>	<u>\$ 1,259</u>	<u>\$ 1,268</u>	<u>\$ 108</u>

(continued)



# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

<u>JAIL CASE COORDINATOR</u>	<u>Balance October 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2007</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 4	\$ 53	\$ 53	\$ 4
Total assets	<u>\$ 4</u>	<u>\$ 53</u>	<u>\$ 53</u>	<u>\$ 4</u>
<u>Liabilities</u>				
Due to others	\$ 4	\$ 58	\$ 58	\$ 4
Total liabilities	<u>\$ 4</u>	<u>\$ 58</u>	<u>\$ 58</u>	<u>\$ 4</u>
 <u>JAIL COMMISSARY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 691	\$ 276	\$ 191	\$ 776
Total assets	<u>\$ 691</u>	<u>\$ 276</u>	<u>\$ 191</u>	<u>\$ 776</u>
<u>Liabilities</u>				
Due to others	\$ 691	\$ 276	\$ 191	\$ 776
Total liabilities	<u>\$ 691</u>	<u>\$ 276</u>	<u>\$ 191</u>	<u>\$ 776</u>
 <u>CONSTABLE, PRECINCT 1</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 1,803	\$ 1,803	\$ -
Total assets	<u>\$ -</u>	<u>\$ 1,803</u>	<u>\$ 1,803</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 180	\$ 180	\$ -
Due to other agency funds	-	578	578	-
Due to others/vouchers payable	-	38	38	-
Total liabilities	<u>\$ -</u>	<u>\$ 796</u>	<u>\$ 796</u>	<u>\$ -</u>

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

<u>CONSTABLE, PRECINCT 2</u>	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 26	\$ 26	\$ -
Total assets	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 10	\$ 10	\$ -
Due to other agency funds	-	4	4	-
Due to others/vouchers payable	-	17	17	-
Total liabilities	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 31</u>	<u>\$ -</u>
 <u>CONSTABLE, PRECINCT 3</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 6	\$ 85	\$ 91	\$ -
Total assets	<u>\$ 6</u>	<u>\$ 85</u>	<u>\$ 91</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 11	\$ 11	\$ -
Due to others/vouchers payable	6	79	85	-
Total liabilities	<u>\$ 6</u>	<u>\$ 90</u>	<u>\$ 96</u>	<u>\$ -</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

<u>CONSTABLE, PRECINCT 4</u>	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 183	\$ 146	\$ 37
Total assets	<u>\$ -</u>	<u>\$ 183</u>	<u>\$ 146</u>	<u>\$ 37</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 13	\$ 13	\$ -
Due to others/vouchers payable	<u>-</u>	<u>185</u>	<u>148</u>	<u>37</u>
Total liabilities	<u>\$ -</u>	<u>\$ 198</u>	<u>\$ 161</u>	<u>\$ 37</u>

### DISTRICT ATTORNEY SEIZED FUNDS REGISTRY

<u>Assets</u>				
Cash and cash equivalents	\$ 97	\$ 102	\$ 199	\$ -
Total assets	<u>\$ 97</u>	<u>\$ 102</u>	<u>\$ 199</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 97	\$ 103	\$ 200	\$ -
Total liabilities	<u>\$ 97</u>	<u>\$ 103</u>	<u>\$ 200</u>	<u>\$ -</u>

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds, continued

For the Fiscal Year Ended September 30, 2007  
(Amounts expressed in thousands)

<u>TOTALS - ALL AGENCY FUNDS</u>	<u>Balance October 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2007</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 25,853	\$ 1,671,978	\$ 1,669,935	\$ 27,896
Investments	7,261	10,019	8,557	8,723
Noncash security deposits	3,688	-	-	3,688
Receivables:				
Due from other agency funds	10	4,753	4,763	-
Miscellaneous receivables	<u>107</u>	<u>4,780</u>	<u>4,851</u>	<u>36</u>
Total assets	<u>\$ 36,919</u>	<u>\$ 1,691,530</u>	<u>\$ 1,688,106</u>	<u>\$ 40,343</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,966	\$ 1,356,055	\$ 1,356,324	\$ 5,697
Due to other agency funds	10	169,035	169,045	-
Due to others/vouchers payable	27,789	149,880	146,085	31,584
Cash bonds outstanding	3,097	3,290	3,382	3,005
Cost deposits outstanding	57	157	157	57
Child support payable	<u>-</u>	<u>5,076</u>	<u>5,076</u>	<u>-</u>
Total liabilities	<u>\$ 36,919</u>	<u>\$ 1,683,493</u>	<u>\$ 1,680,069</u>	<u>\$ 40,343</u>

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# STATISTICAL SECTION

(unaudited)

This part of the Collin County, Texas comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's financial health.

## Contents

## Section

### Financial Trends

1

*Financial trends information is intended to assist readers in understanding and assessing how the County's financial position has changed over time.*

Table 1.1 - Net Assets by Component

Table 1.2 - Changes in Net Assets

Table 1.3 - Fund Balances, Governmental Funds

Table 1.4 - Changes in Fund Balances, Governmental Funds

### Revenue Capacity

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*Revenue capacity information is intended to assist readers in understanding and assessing the factors affecting the County's ability to generate its own-source revenues.*

Table 2.1 - Estimated Market Value and Assessed Taxable Value of Property

Table 2.2 - Property Tax Rates – All Direct and Overlapping Governments

Table 2.3 - Principal Taxpayers and Chart

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### Debt Capacity

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*Debt capacity information is intended to assist readers in understanding and assessing the County's debt burden and its ability to issue additional debt in the future.*

Table 3.1 - Ratios of Outstanding Debt by Type

Table 3.2 - Ratio of General Bonded Debt Outstanding

Table 3.3 - Direct and Overlapping Governmental Activities Debt

Table 3.4 - Legal Debt Margin Information

### Demographic and Economic Information

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*Demographic and economic information is intended to assist readers in understanding the socioeconomic environment within which the County operates and to provide information to facilitate comparisons of financial statement information.*

Table 4.1 - Demographic and Economic Statistics

Table 4.2 - Principal Employers and Chart

### Operating Information

5

*Operating information is intended to provide statistical information about the County's operations and resources to assist readers in using financial statement information.*

Table 5.1 - County Employees by Function and Chart

Table 5.2 - Operating Indicators by Function/Program

Table 5.3 - Capital Asset Statistics by Function/Program

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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## Section 1 - Financial Trends

**COLLIN COUNTY, TEXAS**  
**Table 1.1 - Net Assets by Component**  
**Last Six Fiscal Years (1)**  
(amounts expressed in thousands)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Governmental activities						
Invested in capital assets, net of related debt	\$ 204,428	\$ 215,382	\$ 210,505	\$ 216,934	\$ 215,637	\$ 241,239
Restricted	28,814	26,640	25,219	26,830	26,606	28,220
Unrestricted	101,674	105,349	108,959	86,923	116,688	145,329
Total net assets, governmental activities	<u>\$ 334,916</u>	<u>\$ 347,371</u>	<u>\$ 344,683</u>	<u>\$ 330,687</u>	<u>\$ 358,931</u>	<u>\$ 414,788</u>
Primary government						
Invested in capital assets, net of related debt	\$ 204,428	\$ 215,382	\$ 210,505	\$ 216,934	\$ 215,637	\$ 241,239
Restricted	28,814	26,640	25,219	26,830	26,606	28,220
Unrestricted	101,674	105,349	108,959	86,843	116,622	145,291
Total net assets, primary government	<u>\$ 334,916</u>	<u>\$ 347,371</u>	<u>\$ 344,683</u>	<u>\$ 330,607</u>	<u>\$ 358,865</u>	<u>\$ 414,750</u>

(1) GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets. This statement was implemented in fiscal year 2002; therefore, there are only six years of data presented in this table.



# COLLIN COUNTY, TEXAS

**Table 1.2 - Changes in Net Assets**

**Last Six Fiscal Years (1)**

(amounts expressed in thousands)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
<b>Expenses</b>						
<i>Governmental activities:</i>						
General administration	\$ 16,428	\$ 15,268	\$ 15,961	\$ 26,432	\$ 23,366	\$ 24,506
Judicial	9,865	11,219	12,324	13,130	13,943	14,983
Financial administration	5,606	6,501	7,558	7,905	8,072	9,041
Legal	6,979	7,582	8,382	8,619	8,828	9,580
Public facilities	10,804	12,653	15,696	13,509	13,205	18,574
Equipment services	2,245	2,155	2,322	2,418	2,501	2,223
Public safety	33,302	38,547	42,741	44,463	48,525	53,331
Public transportation	19,377	28,584	16,490	54,856	28,557	9,642
Health and welfare	9,415	12,942	13,522	13,977	14,320	15,065
Culture and recreation	717	951	5,216	1,079	1,619	1,547
Conservation	208	317	278	393	264	320
Debt service, interest and fiscal charges	11,020	10,485	9,382	14,600	15,436	15,510
Total expenses, primary government	\$ 125,966	\$ 147,204	\$ 149,872	\$ 201,381	\$ 178,636	\$ 174,322
Component unit expenses, health and welfare	-	-	51	64	144	73
Total expenses, governmental activities	<u>\$ 125,966</u>	<u>\$ 147,204</u>	<u>\$ 149,923</u>	<u>\$ 201,445</u>	<u>\$ 178,780</u>	<u>\$ 174,395</u>
<b>Program Revenues</b>						
<i>Governmental activities:</i>						
Charges for service:						
General administration	\$ 6,084	\$ 7,901	\$ 7,258	\$ 7,326	\$ 9,730	\$ 9,575
Judicial	1,679	1,782	4,022	4,376	2,512	3,769
Financial administration	1,710	1,725	2,417	1,357	2,512	2,709
Legal	341	167	181	176	239	187
Public facilities	11	11	11	12	9	64
Public safety	6,827	5,222	4,030	7,690	9,159	11,081
Public transportation	10,046	10,848	9,485	10,816	11,396	12,348
Health and welfare	1,647	1,423	1,501	1,539	609	604
Culture and recreation	62	63	88	108	-	-
Operating grants and contributions	8,551	8,083	6,692	11,390	18,430	23,593
Capital grants and contributions	118	99	124	1,291	1,190	1,218
Total program revenues, primary government	\$ 37,076	\$ 37,324	\$ 35,809	\$ 46,081	\$ 55,786	\$ 65,148
Component unit revenues, health and welfare	-	-	39	125	130	45
Total program revenues, governmental activities	<u>\$ 37,076</u>	<u>\$ 37,324</u>	<u>\$ 35,848</u>	<u>\$ 46,206</u>	<u>\$ 55,916</u>	<u>\$ 65,193</u>
<b>Net (Expense) Revenue</b>						
Primary government	\$ (88,890)	\$ (109,880)	\$ (114,063)	\$ (155,300)	\$ (122,850)	\$ (109,174)
Component unit	-	-	(12)	61	(14)	(28)
Total governmental activities	<u>\$ (88,890)</u>	<u>\$ (109,880)</u>	<u>\$ (114,075)</u>	<u>\$ (155,239)</u>	<u>\$ (122,864)</u>	<u>\$ (109,202)</u>

(continued)

# COLLIN COUNTY, TEXAS

## Table 1.2 - Changes in Net Assets

### Last Six Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
<i>(continued)</i>						
<b>General Revenue and Other Changes in Net Assets</b>						
<i>Primary government:</i>						
Property taxes	\$ 106,311	\$ 118,291	\$ 125,285	\$ 132,226	\$ 142,929	\$ 154,165
Mixed beverage tax	1,052	1,098	1,209	1,296	1,524	1,831
Motor fuel tax	57	57	-	-	-	-
Unrestricted investment earnings	3,443	2,464	3,737	8,275	6,601	8,948
Gain on sale of capital assets	158	204	116	253	-	-
Miscellaneous	316	221	74	90	54	115
Total general revenue and other changes in net assets, primary government	<u>\$ 111,337</u>	<u>\$ 122,335</u>	<u>\$ 130,421</u>	<u>\$ 142,140</u>	<u>\$ 151,108</u>	<u>\$ 165,059</u>
<b>Changes in Net Assets</b>						
Primary government	\$ 22,447	\$ 12,455	\$ 16,358	\$ (13,160)	\$ 28,258	\$ 55,885
Component unit	-	-	(12)	61	(14)	(28)
Total governmental activities	<u>\$ 22,447</u>	<u>\$ 12,455</u>	<u>\$ 16,346</u>	<u>\$ (13,099)</u>	<u>\$ 28,244</u>	<u>\$ 55,857</u>

- (1) GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets. This statement was implemented in fiscal year 2002; therefore, there are only six years of data presented in this table.

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# COLLIN COUNTY, TEXAS

**Table 1.3 - Fund Balances, Governmental Funds**

**Last Six Fiscal Years (1)**

**(modified accrual basis of accounting)**

(amounts expressed in thousands)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
<i>General Fund:</i>						
Reserved	\$ 2,147	\$ 5,419	\$ 2,620	\$ 6,521	\$ 3,926	\$ 10,601
Unreserved						
Designated	9,046	9,069	9,698	9,782	10,050	10,583
Undesignated	56,419	61,411	71,615	74,515	93,650	101,067
Total general fund	<u>\$ 67,612</u>	<u>\$ 75,899</u>	<u>\$ 83,933</u>	<u>\$ 90,818</u>	<u>\$ 107,626</u>	<u>\$ 122,251</u>
<i>All Other Governmental Funds:</i>						
Reserved	\$ 123,556	\$ 109,217	\$ 156,163	\$ 184,967	\$ 190,539	\$ 216,664
Unreserved						
Designated						
Special revenue funds	314	349	-	-	696	1,089
Capital project funds	279	347	546	567	-	-
Undesignated						
Special revenue funds	14,904	17,902	14,557	11,605	13,813	17,656
Total all other governmental funds	<u>\$ 139,053</u>	<u>\$ 127,815</u>	<u>\$ 171,266</u>	<u>\$ 197,139</u>	<u>\$ 205,048</u>	<u>\$ 235,409</u>

- (1) Due to changes in the County's fund structure connected with the implementation of GASB Statement 34, fund balance information is available back to 2002 only.

# COLLIN COUNTY, TEXAS

**Table 1.4 - Changes in Fund Balances, Governmental Funds**

**Last Ten Fiscal Years**

(amounts expressed in thousands)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Revenues</b>										
Taxes	\$ 61,645	\$ 67,637	\$ 79,833	\$ 92,273	\$ 107,122	\$ 119,421	\$ 124,916	\$ 132,442	\$ 142,390	\$ 154,670
Fees and permits	6,653	7,845	8,808	9,723	10,896	11,211	10,355	11,444	12,420	26,831
Federal and State funds	4,712	10,768	6,091	6,645	3,960	5,600	6,588	11,820	8,473	11,831
Charges for service	11,846	12,206	10,761	12,618	11,726	14,267	15,627	15,039	19,245	7,602
Fines and forfeitures	2,238	2,068	2,266	2,386	2,521	2,378	3,110	4,116	4,518	4,415
Investment earnings	6,114	6,393	10,570	12,077	7,477	4,307	4,023	8,462	16,743	21,591
Miscellaneous	4,917	1,690	3,448	2,249	2,534	2,839	2,601	3,962	1,286	1,422
Total revenues	<u>98,125</u>	<u>108,607</u>	<u>121,777</u>	<u>137,971</u>	<u>146,236</u>	<u>160,023</u>	<u>167,220</u>	<u>187,285</u>	<u>205,075</u>	<u>228,362</u>
<b>Expenditures</b>										
General administration	9,848	10,881	12,345	13,901	17,034	16,909	21,515	24,042	22,442	20,389
Judicial	6,201	6,181	7,244	8,552	9,733	11,254	12,126	13,255	14,370	15,407
Financial administration	3,569	3,772	4,473	4,909	5,527	6,720	7,548	7,963	8,319	9,325
Legal	3,905	4,195	4,889	6,017	6,898	7,657	8,302	8,697	8,898	9,808
Public facilities	4,280	4,928	6,065	7,252	7,110	7,766	8,426	8,822	8,761	9,762
Equipment services	1,220	1,197	2,562	2,176	2,210	2,187	2,340	2,369	2,534	2,061
Public safety	22,676	25,889	28,941	33,039	33,310	38,606	42,763	45,560	48,930	54,372
Public transportation	7,960	8,690	10,216	11,430	11,443	13,629	14,437	12,967	16,180	15,676
Health and welfare	4,842	4,785	5,453	7,189	9,117	12,801	13,407	13,903	14,285	14,823
Culture and recreation	157	144	151	151	672	907	937	1,010	1,098	1,025
Conservation	120	150	180	191	207	318	270	399	265	330
Capital outlay	24,214	20,539	23,620	25,423	49,561	23,383	25,672	42,058	79,424	50,708
Debt service										
Principal	9,770	11,955	11,120	12,375	14,440	17,725	18,151	16,615	15,230	17,755
Interest	7,783	4,409	8,208	8,791	9,516	10,556	9,120	11,382	14,953	15,739
Lease obligation	1	57	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	255	50	707	896	263	635
Total expenditures	<u>106,546</u>	<u>107,772</u>	<u>125,467</u>	<u>141,396</u>	<u>177,033</u>	<u>170,468</u>	<u>185,721</u>	<u>209,938</u>	<u>255,952</u>	<u>237,815</u>
Excess of revenues over (under) expenditures	<u>(8,421)</u>	<u>835</u>	<u>(3,690)</u>	<u>(3,425)</u>	<u>(30,797)</u>	<u>(10,445)</u>	<u>(18,501)</u>	<u>(22,653)</u>	<u>(50,877)</u>	<u>(9,453)</u>

(continued)

# COLLIN COUNTY, TEXAS

**Table 1.4 - Changes in Fund Balances, Governmental Funds**

**Last Ten Fiscal Years**

(amounts expressed in thousands)

(continued)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Other Financing Sources (Uses)</b>										
Debt issuance	\$ 33,571	\$ 38,017	\$ 61,332	\$ 29,465	\$ 37,548	\$ 8,000	\$ 81,075	\$ 97,040	\$ 64,720	\$ 65,565
Refunding escrow payments	(33,571)	-	-	-	(11,548)	-	(15,745)	(48,586)	-	(17,348)
Refund of escrow	-	-	-	-	-	-	-	-	696	-
Premium (discount) on sale of bonds	-	-	-	-	-	-	4,303	6,545	404	2,676
Capital contribution	-	-	-	-	-	-	-	-	(2,834)	2,834
Loan proceeds	-	-	-	-	-	-	-	-	4,096	-
Sale of non-capital equipment	-	-	-	-	56	-	-	-	-	-
Sale of capital assets	160	27	70	5	427	204	384	412	8,512	712
Transfers in	1,581	2,502	3,099	4,690	4,691	5,605	7,220	7,713	6,600	8,163
Transfers out	(1,581)	(2,502)	(3,099)	(3,990)	(4,691)	(6,315)	(7,220)	(7,713)	(6,600)	(8,163)
Total other financing sources (uses)	<u>160</u>	<u>38,044</u>	<u>61,402</u>	<u>30,170</u>	<u>26,483</u>	<u>7,494</u>	<u>70,017</u>	<u>55,411</u>	<u>75,594</u>	<u>54,439</u>
Net change in fund balances	<u>\$ (8,261)</u>	<u>\$ 38,879</u>	<u>\$ 57,712</u>	<u>\$ 26,745</u>	<u>\$ (4,314)</u>	<u>\$ (2,951)</u>	<u>\$ 51,516</u>	<u>\$ 32,758</u>	<u>\$ 24,717</u>	<u>\$ 44,986</u>
Debt service as a percentage of noncapital expenditures	21.32%	18.82%	18.98%	18.25%	18.99%	19.26%	17.48%	17.21%	17.25%	18.24%

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## COLLIN COUNTY, TEXAS

**Table 2.1 - Estimated Market Value and Assessed Taxable Value of Property**  
**Last Ten Fiscal Years**  
 (Amounts expressed in thousands)

Fiscal Year	Estimated Market Value					Assessed Taxable Value	Ratio of Assessed to Estimated Actual Value
	Land (1)	City Property (1)	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads	Total		
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%
2006	7,141,446	49,578,144	5,766,805	527,085	63,013,480	56,237,472	89%
2007	9,049,440	61,702,163	6,366,060	1,125,090	78,242,753	68,657,179	88%

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



# COLLIN COUNTY, TEXAS

**Table 2.2 - Property Tax Rates – All Direct and Overlapping Governments**  
(Per \$100 of Assessed Value)

Last Ten Fiscal Years

Governmental Subdivision	Percent Applicable to Collin County	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Collin County	100.00%	\$ 0.26000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.24500
Cities:											
Allen	100.00%	0.58058	0.57500	0.57400	0.56400	0.56300	0.56100	0.56000	0.55900	0.55800	0.55800
Anna	100.00%	0.58118	0.54224	0.53278	0.52990	0.58000	0.49970	0.49970	0.52500	0.52500	0.52500
Blue Ridge	100.00%	0.60485	0.54462	0.51784	0.53590	0.54510	0.58424	0.59069	0.56997	0.54479	0.54479
Carrollton	0.31%		0.60430	0.59930	0.59930	0.59930	0.59930	0.59930	0.63288	0.63288	0.63288
Celina	100.00%	0.75229	0.80659	0.80659	0.80659	0.80659	0.76000	0.75000	0.74000	0.69000	0.69000
Dallas	3.09%		0.66750	0.66750	0.66750	0.69980	0.69980	0.71970	0.74170	0.72920	0.72920
Fairview	100.00%	0.15447	0.15143	0.15000	0.13990	0.13990	0.29000	0.33000	0.34500	0.34500	0.36500
Farmersville	100.00%	0.73696	0.72839	0.65999	0.63194	0.59776	0.29000	0.55445	0.54601	0.59976	0.59976
Frisco	97.92%	0.41200	0.37270	0.37270	0.37000	0.36700	0.43200	0.42296	0.44489	0.45000	0.45000
Josephine	100.00%	0.44795	0.45193	0.43188	0.43351	0.43351	0.43600	0.43501	0.44718	0.37927	0.37927
Lavon	100.00%	0.40719	0.39950	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450
Lowry Crossing	100.00%				0.27147	0.24217	0.22000	0.22978	0.22978	0.22978	0.22978
Lucas	100.00%	0.32251	0.32251	0.32251	0.37251	0.37251	0.37251	0.37660	0.37660	0.37500	0.37500
McKinney	100.00%	0.59800	0.59800	0.59800	0.59800	0.59800	0.59800	0.59300	0.58800	0.58800	0.58800
Melissa	100.00%	0.32440	0.32440	0.32440	0.42000	0.42000	0.43797	0.49022	0.52000	0.52000	0.52000
Murphy	100.00%	0.65960	0.68710	0.54440	0.41400	0.37640	0.43040	0.46832	0.46830	0.46830	0.46830
Nevada	100.00%	0.15000	0.15000	0.13214	0.13499	0.13499	0.14352	0.14261	0.13884	0.14712	0.14712
New Hope	100.00%	0.20000	0.19970	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
Parker	100.00%	0.38415	0.35000	0.35000	0.31696	0.29421	0.27000	0.28200	0.31000	0.37708	0.37708
Plano	100.00%	0.49850	0.46650	0.46850	0.45850	0.45350	0.45350	0.45350	0.45350	0.47350	0.47350
Princeton	100.00%	0.83900	0.83000	0.78263	0.78263	0.70130	0.70130	0.67500	0.67500	0.64970	0.64970
Prosper	100.00%	0.35500	0.35951	0.36000	0.36000	0.36000	0.32410	0.47970	0.40539	0.49882	0.49882
Richardson	17.09%	0.44385	0.44385	0.44385	0.44385	0.44385	0.47785	0.52516	0.52516	0.57516	0.57516
Royce City	14.42%									0.49450	0.49450
Sachse	11.12%	0.67470	0.67470	0.64670	0.62664	0.58882	0.56006	0.55832	0.55832	0.55341	0.55341
St. Paul	100.00%	0.21000	0.22000	0.22000	0.25000	0.26355	0.48584	0.48584	0.48530	0.44354	0.44354
Westminster	100.00%	0.17011	0.17294	0.14871	0.24000	0.24000	0.23739	0.23739			
Weston	100.00%		0.15000	0.15000	0.15000	0.15000	0.16096	0.25000	0.25000	0.25000	0.25000
Wylie	100.00%	0.67500	0.67500	0.70000	0.72500	0.72000	0.70500	0.69500	0.69500	0.70678	0.70678

(continued)

# COLLIN COUNTY, TEXAS

**Table 2.2 - Property Tax Rates – All Direct and Overlapping Governments**  
**(Per \$100 of Assessed Value)**  
 Last Ten Fiscal Years

<b>Governmental Subdivision</b>	<b>Percent Applicable to Collin County</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>	<b>2006</b>	<b>2007</b>
<i>(continued)</i>											
School Districts:											
Allen I.S.D.	100.00%	1.66110	1.73690	1.89290	1.76204	1.83142	1.87230	1.93335	1.91246	1.77510	1.77510
Anna I.S.D.	100.00%	1.41880	1.50000	1.48000	1.56025	1.56025	1.56999	1.78990	1.82500	1.77140	1.48148
Blue Ridge I.S.D.	98.46%	1.40000	1.47000	1.38000	1.72500	1.65000	1.77860	1.77560	1.74070	1.78000	1.78000
Celina I.S.D.	91.31%	1.53000	1.63000	1.63000	1.59000	1.59000	1.75000	1.80000	1.78000	1.74990	1.74799
Community I.S.D.	99.58%	1.46000	1.50000	1.29282	1.50000	1.43018	1.62000	1.67000	1.67000	1.54000	1.54000
Farmersville I.S.I	100.00%	1.49560	1.56000	1.39600	1.48900	1.48900	1.54000	1.54000	1.74000	1.61680	1.61680
Frisco I.S.D.	92.47%	1.52860	1.51360	1.44000	1.42000	1.44000	1.51750	1.55750	1.63000	1.58000	1.58000
Lovejoy I.S.D.	100.00%	1.54000	1.60000	1.65000	1.62000	1.62000	1.70300	1.82340	1.82340	1.69340	1.69340
McKinney I.S.D.	100.00%	1.54000	1.56000	1.59000	1.64000	1.78500	1.98000	2.00000	2.00000	1.84100	1.84100
Melissa I.S.D.	100.00%	1.51931	1.67465	1.59800	1.59245	1.69562	1.87887	1.99000	1.91000	1.78000	1.78000
Plano I.S.D.	100.00%	1.51930	1.53950	1.57920	1.55310	1.62850	1.73340	1.73340	1.73340	1.57840	1.57840
Princeton I.S.D.	100.00%	1.50000	1.50000	1.37820	1.30880	1.50000	1.69110	1.74776	1.74776	1.59140	1.59140
Prosper I.S.D.	92.68%	1.49218	1.52371	1.53952	1.52220	1.72025	1.81990	1.95150	1.97531	1.80000	1.80000
Wylie I.S.D.	100.00%	1.60000	1.57000	1.57000	1.56090	1.61000	1.72000	1.80000	1.81700	1.70250	1.70250
Special Districts:											
Seis Lagos											
Utility Dist	100.00%	1.01976	0.91667	0.78829	0.62690	0.52991	0.44294	0.40620	0.41950	0.45030	0.45030
Collin County											
Community											
College	100.00%	0.09855	0.09855	0.09672	0.09405	0.09284	0.09193	0.09065	0.08942	0.08768	0.08768
Frisco											
M.U.D. #1	100.00%	0.16000	0.12000	0.12000	0.09000	0.07000	0.50000				

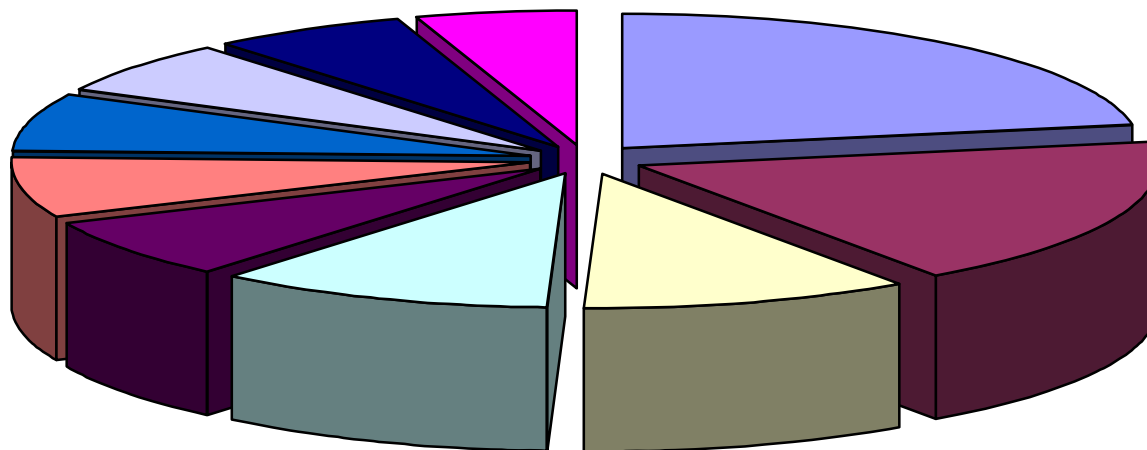
Source: Central Appraisal District

**COLLIN COUNTY, TEXAS**  
**Table 2.3 - Principal Taxpayers**  
**Current Year and Nine Years Ago**  
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2007		Fiscal Year 1998	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
TXU Electric Delivery Co.	Electric Utility	\$ 444,290	0.65%	\$ 308,561	1.31%
Texas Instruments	Electronics Manufacturer	356,352	0.52%	169,084	0.72%
Stonebriar Shopping Mall	Commercial	209,537	0.31%		
J C Penney Company	Retail Stores	208,267	0.30%	247,061	1.05%
Countrywide Home Loans	Mortgage Broker	144,658	0.21%		
Southwestern Bell Telephone	Telephone Utility	142,583	0.21%	122,569	0.52%
Electronic Data Systems Corp.	EDP Services	138,311	0.20%	439,561	1.86%
Willowbend Shopping Center	Commercial	127,000	0.18%		
BPR Shopping Center LP	Commercial	121,547	0.18%		
Horton D R - Texas Ltd	Commercial	101,300	0.15%		
Digital Switch Corporation	Electronics Manufacturer			188,209	0.80%
General Telephone	Telephone Utility			89,870	0.38%
Fujitsu America	Electronics Manufacturer			209,474	0.89%
Dallas Morning News	Communications Media			88,122	0.37%
Collin Creek Shopping Mall	Commercial			87,429	0.37%
Total		<u>\$ 1,993,845</u>		<u>\$ 1,949,940</u>	
Total Assessed Value and Percentage of Total		<u>\$68,657,179</u>	<u>2.90%</u>	<u>\$23,614,618</u>	<u>8.26%</u>

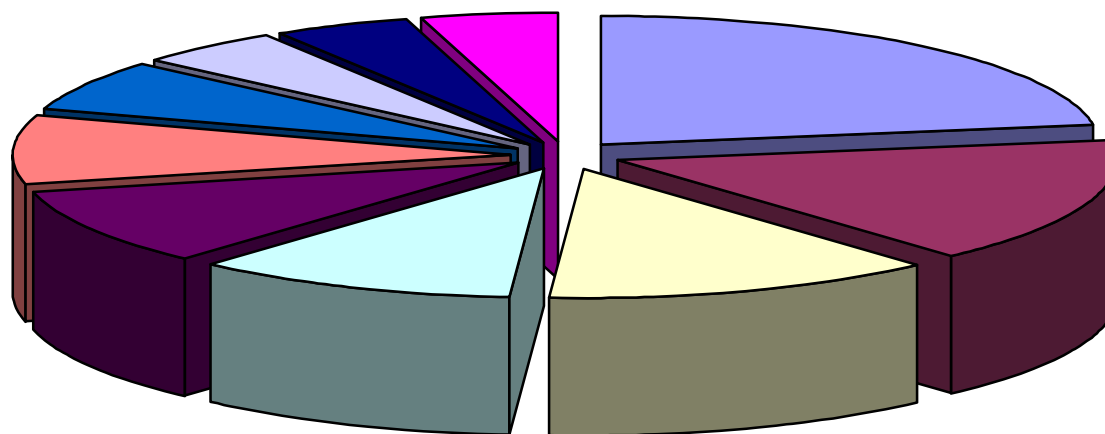
Source: Tax Rolls

### PRINCIPAL TAXPAYERS 2007



- TXU Electric Delivery Company
- Texas Instruments
- Stonebriar Shopping Mall
- J C Penney Company
- Countrywide Home Loans
- Southwestern Bell Telephone
- Electronic Data Systems Corp.
- Willowbend Shopping Center
- BPR Shopping Center LP
- Horton D R - Texas Ltd

### PRINCIPAL TAXPAYERS 1998



- Electronic Data Systems Corp.
- TXU Electric Delivery Co
- J C Penney Company
- Fujitsu America
- Digital Switch Corporation
- Texas Instruments
- Southwestern Bell Telephone
- General Telephone
- Dallas Morning News
- Collin Creek Shopping Mall

**COLLIN COUNTY, TEXAS**  
**Table 2.4 - Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
(Amounts expressed in thousands)

Fiscal Year	Taxes Levied for the Fiscal Year Original	Collected within the Fiscal Year of the Levy		Adjustments to Original Levy in Subsequent Years (2)	Total Adjusted Levy	Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes Sep 30 07	Pct. Of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. Of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
1985-97	\$ -	\$ -	-	\$ -	\$ -	\$ 4	\$ -	-	\$ 84	-
1998	62,392	61,203	98.09%	73	62,465	1,244	62,447	99.97%	18	0.03%
1999	68,962	67,103	97.30%	(774)	68,188	1,059	68,162	99.96%	26	0.04%
2000	79,234	77,715	98.08%	65	79,299	1,534	79,249	99.94%	50	0.06%
2001	92,288	89,972	97.49%	(807)	91,481	1,422	91,394	99.90%	87	0.10%
2002	105,502	103,880	98.46%	693	106,195	2,134	106,014	99.83%	181	0.17%
2003	116,831	115,642	98.98%	388	117,219	1,352	116,994	99.81%	225	0.19%
2004	122,936	122,665	99.78%	1,415	124,351	1,410	124,075	99.78%	276	0.22%
2005	130,698	130,038	99.50%	1,103	131,801	1,432	131,470	99.75%	331	0.25%
2006	140,485	139,739	99.47%	1,234	141,719	1,480	141,219	99.65%	500	0.35%
2007	151,568	151,364	99.87%	3,850	155,418	2,352	153,716	98.90%	1,702	1.10%
									<u>\$ 3,480</u>	

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2007, taxes are levied on calendar year 2006)
- (2) Adjustments to the original levy include exonerations, tax relief, and supplemental assessments.
- (3) This table includes real estate taxes only and does not include penalty and interest.

# COLLIN COUNTY, TEXAS

## Table 3.1 - Ratios of Outstanding Debt by Type

### Last Ten Fiscal Years

(amounts expressed in thousands, except for per capita amount)

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Notes	Capital Leases	Loans Payable			
1998	\$ 100,606	\$ 2,895	\$ -	\$ -	\$ 103,501	0.59%	\$ 241
1999	159,320	1,975	53	-	161,348	0.80%	349
2000	180,061	1,010	-	-	181,071	0.80%	364
2001	189,392	9,100	-	-	198,492	0.86%	382
2002	204,136	13,990	-	-	218,126	0.94%	397
2003	192,970	7,625	56	-	200,651	0.83%	348
2004	234,590	14,100	42	-	248,732	0.94%	404
2005	272,760	10,475	28	-	283,263	1.06%	437
2006	309,405	23,880	14	4,096	337,395	1.24%	489
2007	343,280	20,830	-	4,096	368,206	1.22%	508

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

\*See the Schedule of Demographic and Economic Statistics found on page 205 for personal income and population data.

## COLLIN COUNTY, TEXAS

**Table 3.2 - Ratio of General Bonded Debt Outstanding**

**Last Ten Fiscal Years**

(amounts expressed in thousands, except for per capita amount)

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value* of Property</b>	<b>Per Capita^</b>
1997	\$ 113,661	\$ 11,525	\$ 102,136	0.48%	\$ 257.20
1998	103,501	12,406	91,095	0.39%	212.02
1999	130,295	11,889	118,406	0.44%	256.23
2000	181,071	12,195	168,876	0.54%	339.93
2001	198,492	11,986	186,506	0.51%	358.83
2002	210,252	10,417	199,835	0.48%	363.47
2003	200,595	8,114	192,481	0.41%	333.97
2004	248,690	7,503	241,187	0.49%	392.05
2005	283,235	8,286	274,949	0.53%	423.78
2006	333,285	7,802	325,483	0.58%	471.37
2007	364,110	9,187	354,923	0.52%	489.89

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

\*See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on page 195 for property value.

^Population data can be found in the Schedule of Demographic and Economic Statistics on page 205.

## COLLIN COUNTY, TEXAS

**Table 3.3 - Direct and Overlapping Governmental Activities Debt**

**As of September 30, 2007**

(amounts expressed in thousands)

<b>Governmental Unit</b>	<b>Debt Outstanding</b>	<b>Estimated Percentage Applicable*</b>	<b>Estimated Share of Overlapping Debt</b>
Debt repaid with property taxes: County	\$ 364,110	100%	\$ 364,110
Total direct and overlapping debt			\$ 364,110

Sources: Assessed value used to estimate applicable percentages provided by the County Appraisal District. Debt outstanding data provided by the County.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Collin County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

\* The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the government's boundaries and dividing it by the county's total taxable assessed value.



**COLLIN COUNTY, TEXAS**  
**Table 3.4 - Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

	<b>Fiscal Year</b>									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Debt Limit	\$ 5,829,396	\$ 6,785,161	\$ 7,840,696	\$ 9,096,951	\$ 11,680,216	\$ 11,681,797	\$ 12,292,214	\$ 13,068,759	\$ 14,059,368	\$ 17,164,295
Total net debt applicable to limit	91,095	149,406	170,079	187,189	199,835	192,481	241,187	274,949	325,483	354,923
Legal debt margin	<u>\$ 5,738,300</u>	<u>\$ 6,635,756</u>	<u>\$ 7,670,617</u>	<u>\$ 8,909,762</u>	<u>\$ 11,480,381</u>	<u>\$ 11,489,316</u>	<u>\$ 12,051,027</u>	<u>\$ 12,793,810</u>	<u>\$ 13,733,885</u>	<u>\$ 16,809,372</u>
Total net debt applicable to the limit as percent of debt limit.	1.56%	2.20%	2.17%	2.06%	1.71%	1.65%	1.96%	2.10%	2.32%	2.07%
Assessed value of real property										<u>68,657,179</u>
Debt limit 25% of assessed value of real property										
(Article 3, Section 52, Constitution of the State of Texas)										\$ 17,164,295
Amount of debt applicable to debt limit:										
Total gross bonded debt								\$ 364,110		
Less amount available in debt service to retire general obligation bonds and certificates of obligation								<u>9,187</u>		
Total amount of net debt applicable to debt limit										<u>354,923</u>
Legal debt margin										<u>\$ 16,809,372</u>

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

**COLLIN COUNTY, TEXAS**  
**Table 4.1 - Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income (amounts expressed in thousands)</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>Unemployment Rate</b>
1998	438,214	\$ 17,666,193	\$ 40,314	*	2.30%
1999	468,620	20,136,496	42,970	*	2.20%
2000	500,136	22,707,645	45,403	32.9	2.00%
2001	537,791	23,118,741	42,988	32.7	5.00%
2002	568,804	23,195,440	40,779	33.5	6.60%
2003	597,322	24,146,831	40,425	33.4	6.00%
2004	628,426	26,442,157	42,077	33.8	4.80%
2005	659,457	26,772,683	42,602	33.6	4.70%
2006	690,500	27,174,604	43,242	33.7	3.80%
2007	724,900	30,217,445	45,720	*	3.90%

Source: North Central Texas Council of Governments, Texas Workforce Commission & Bureau of Economic Analysis

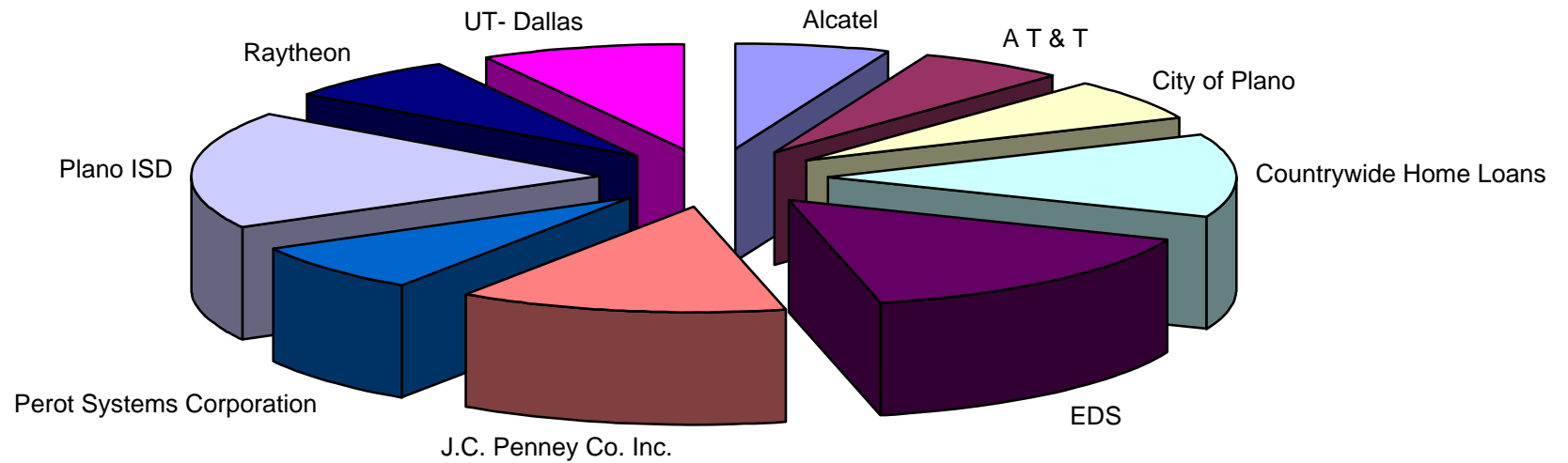
\* Unavailable

**COLLIN COUNTY, TEXAS**  
**Table 4.2 - Principal Employers**  
**Current Year and Nine Years Ago**  
(amounts expressed in thousands)

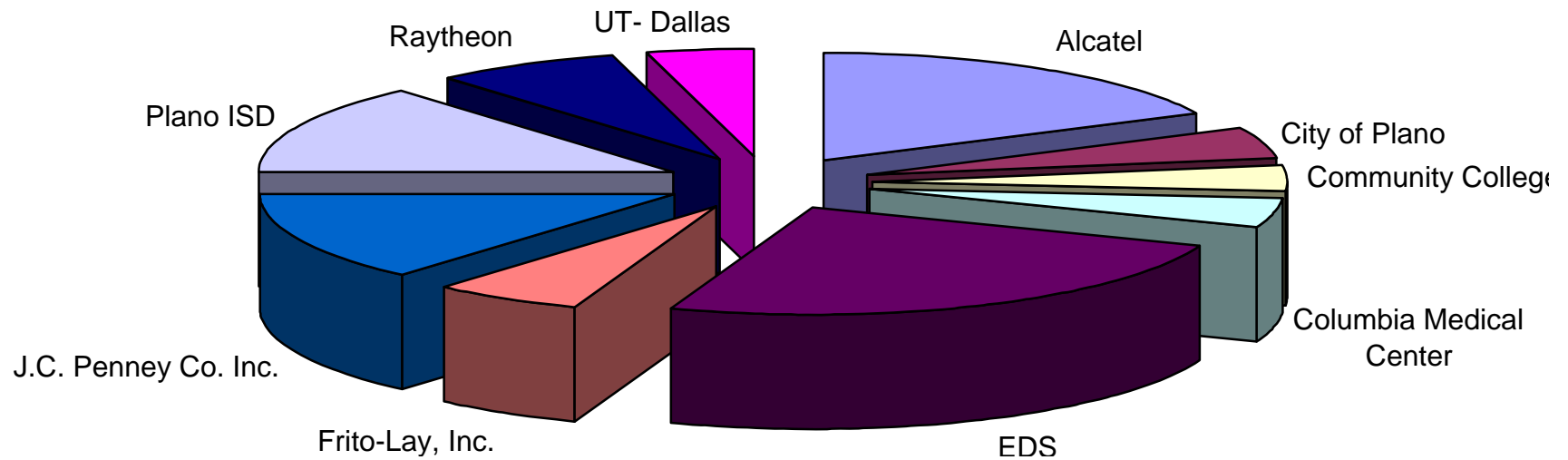
<b>Employer</b>	<b>2007</b>		<b>1998</b>	
	<b>Employees</b>	<b>Percentage of Total County Employees</b>	<b>Employees</b>	<b>Percentage of Total County Employees</b>
Alcatel	2,280	0.60%	7,000	2.88%
A T & T	2,140	0.56%		
City of Plano	2,378	0.62%	1,800	0.74%
Countrywide Home Loans	4,860	1.27%		
EDS	5,700	1.49%	9,700	3.99%
J.C. Penney Co. Inc.	4,850	1.27%	5,300	2.18%
Perot Systems Corporation	2,732	0.72%		
Plano ISD	6,825	1.79%	5,300	2.18%
Raytheon	2,500	0.66%	2,900	1.19%
University of Texas at Dallas	3,058	0.80%	1,600	0.66%
Collin County Community College			1,500	0.62%
Columbia Medical Center			1,800	0.74%
Frito-Lay, Inc.			2,300	0.95%
<b>Total</b>	<b>37,323</b>	<b>9.78%</b>	<b>33,600</b>	<b>13.83%</b>

Source: North Central Texas Council of Governments

## Principal Employers 2007



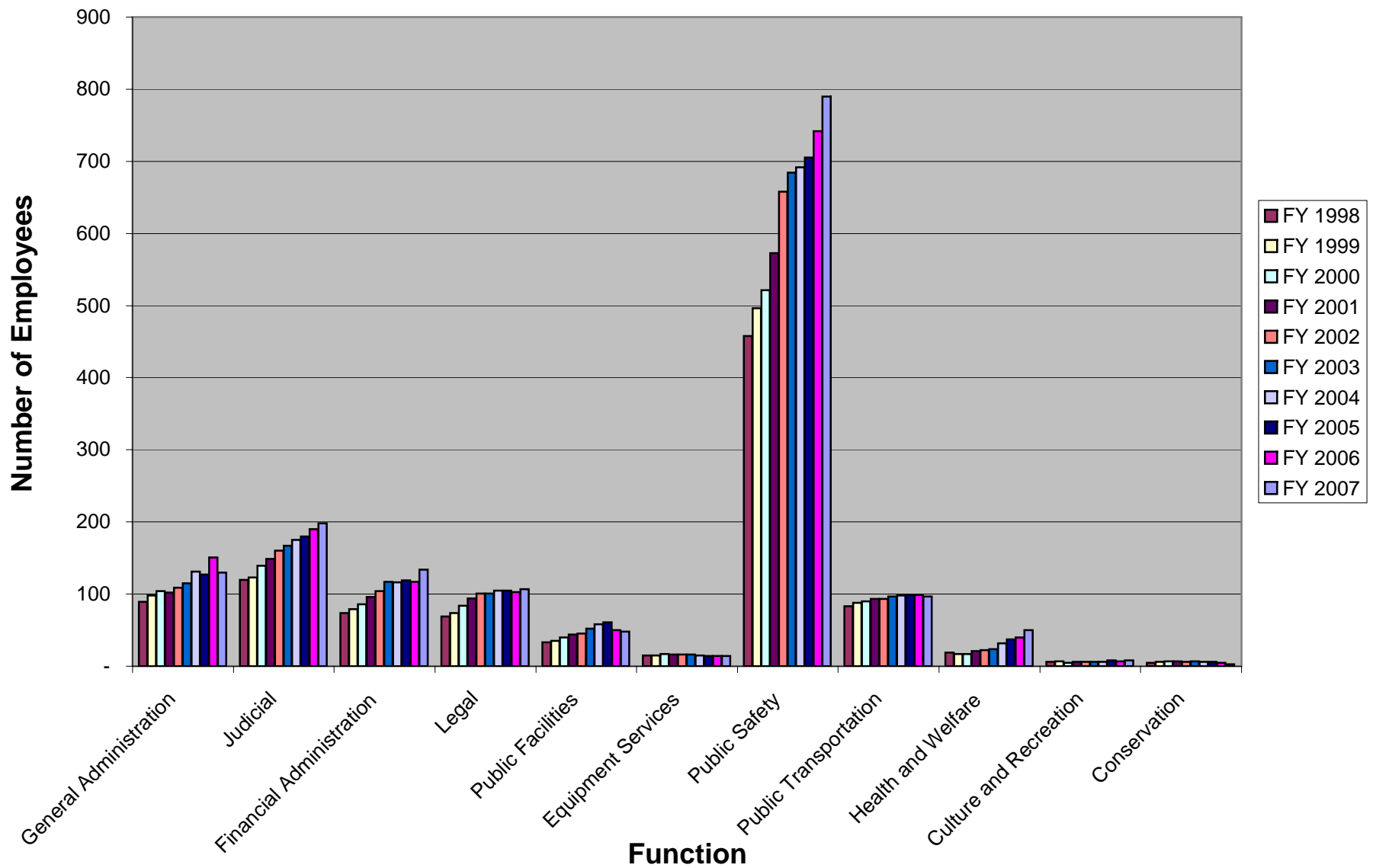
## Principal Employers 1998



**COLLIN COUNTY, TEXAS**  
**Table 5.1 - County Employees by Function**  
**Last Ten Fiscal Years**  
September 30, 2007

<b>Function</b>	<b>Fiscal Year</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>	<b>2006</b>	<b>2007</b>
General Administration	89	98	104	102	109	115	131	127	151	130
Judicial	120	123	139	149	160	167	175	180	190	198
Financial Administration	74	79	86	96	104	117	116	119	117	134
Legal	69	74	84	94	101	101	105	105	103	107
Public Facilities	33	35	40	44	45	52	58	61	50	48
Equipment Services	15	15	17	16	16	16	15	14	14	14
Public Safety	458	496	521	573	658	684	692	705	742	790
Public Transportation	83	88	90	93	93	97	98	99	99	97
Health and Welfare	19	17	17	21	22	24	32	37	40	50
Culture and Recreation	6	7	5	6	6	6	6	8	7	8
Conservation	5	6	7	7	6	7	6	6	5	3
Total County Employees	<u>971</u>	<u>1,038</u>	<u>1,110</u>	<u>1,201</u>	<u>1,320</u>	<u>1,386</u>	<u>1,434</u>	<u>1,461</u>	<u>1,518</u>	<u>1,579</u>

# County Employees by Function



# COLLIN COUNTY, TEXAS

**Table 5.2 - Operating Indicators by Function/Program**

**Last Six Fiscal Years (1)**

September 30, 2007

Function/Program	Fiscal Year					
	2002	2003	2004	2005	2006	2007
<b>General Administration</b>						
Number of Registered voters	242,445	271,510	309,365	354,321	352,986	380,570
Vital Statistics Filed	17,600	19,162	20,478	21,120	18,325	19,666
<b>Judicial</b>						
Number of Civil Cases	7,747	8,607	11,647	10,136	10,130	10,122
Number of Criminal Cases	2,155	2,573	2,638	3,065	2,914	3,248
<b>Financial Administration</b>						
Number of property tax transactions	*	*	286,945	297,123	308,969	343,725
Number of registered vehicles	531,760	545,528	563,004	598,404	632,638	686,471
<b>Legal</b>						
Number of new Felony Cases	2,002	2,629	2,609	2,794	3,172	4,608
Number of convictions	*	2,162	1,967	2,338	2,313	4,301
<b>Public Facilities</b>						
Number of work orders completed	13,141	13,596	14,130	14,375	24,990	39,222
Number of construction projects	92	89	59	37	27	28
<b>Equipment Services</b>						
Number of job orders	6,997	7,183	6,944	6,238	6,918	6,269
<b>Public Safety</b>						
Number of autopsies performed	172	198	184	208	166	187
Number of inspections	7,121	7,839	7,595	7,065	7,413	7,073
Number of emergency responses	17,635	17,326	18,930	18,259	17,901	20,551
Number of book-ins	14,633	15,229	15,864	16,520	17,510	18,748
<b>Public Transportation</b>						
Miles of road resurfaced	11	17	18	51	60	34
<b>Health and Welfare</b>						
Number of immunizations	35,488	38,884	33,795	36,289	28,134	26,532
Number of clinic visits	16,405	16,684	14,083	14,610	16,317	16,815
WIC Participants	58,702	64,939	82,249	96,672	95,266	105,072
Substance Abuse assessments	1,056	1,112	1,175	1,305	1,664	1,836
<b>Culture and Recreation</b>						
Number of events	168	200	198	156	163 <sup>^</sup>	107 <sup>^</sup>
<b>Conservation</b>						
Number of seminars	395	454	332	347	450	215
News releases	99	189	149	154	104	117
Volunteers trained	420	373	333	874	2,129	4,101
County Extension newsletters	24,590	37,345	32,386	53,950	65,071	76,557

\* Unavailable

<sup>^</sup> Building destroyed due to fire on July 23, 2006; reopened in mid-2007.

(1) GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets. This statement was implemented in fiscal year 2002; therefore, there are only six years of data presented in this table.

# COLLIN COUNTY, TEXAS

**Table 5.3 - Capital Asset Statistics by Function/Program**

**Last Six Fiscal Years (1)**

September 30, 2007

Function/Program	Fiscal Year					
	2002	2003	2004	2005	2006	2007
<b>General Administration</b>						
Number of voting machines	1,380	1,000	1,000	1,000	1,000	1,010
<b>Financial Administration</b>						
Formax Folder system	-	-	1	1	1	1
<b>Public Facilities</b>						
Number of County Facilities	33	34	34	34	36	36
<b>Equipment Services</b>						
Number of Vehicles in County fleet	270	279	284	301	329	332
<b>Public Safety</b>						
Number of Patrol units	12	12	13	13	13	15
Number of illegal dumping surveillance cameras	-	-	5	5	5	5
<b>Public Transportation</b>						
Miles of County asphalt roads	291	308	326	377	436	470
Number of County bridges maintained	106	113	113	118	90	90
<b>Health and Welfare</b>						
Number of Medical Tables	3	3	3	3	3	3
<b>Culture and Recreation</b>						
Acres of open space	735	735	735	735	735	735

(1) GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets. This statement was implemented in fiscal year 2002; therefore, there are only six years of data presented in this table.



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