

# **COLLIN COUNTY, TEXAS**

## **Comprehensive Annual Financial Report**

**For the Fiscal Year Ended  
September 30, 2008**



***DONALD W. COZAD  
COUNTY AUDITOR***

**COLLIN COUNTY, TEXAS**

**Comprehensive Annual Financial Report**

**For the fiscal year ended**

**September 30, 2008**

Prepared by:

Office of County Auditor  
Collin County

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# **COLLIN COUNTY, TEXAS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

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# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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McKinney, Texas 75069  
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March 30, 2009

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, 2008, 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, this financial report is complete and reliable in all material respects.

PB&H, L.L.P., a firm of licensed certified public accountants, 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, 2008, 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, 2008 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.

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 has ranked as one of the top growth areas in the state and the country with a population of 748,050. This is up 51% over the 2000 census of 496,800 and 380% 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 slowdown felt across North Texas. Population growth has slowed due to the recession being felt across 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 November, 2007 they proposed and received approval from the taxpayers of Collin County to issue bonds totaling 328.9 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 its 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 forty three days to three years nine months. 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, 2008 was 3.87%. Current individual investments had an unrealized gain of \$42 thousand or 0.001.7%. 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 full-time employees through a nontraditional defined pension plan in the statewide Texas County and District Retirement system (TCDRS). Effective December 31, 2007 the County adopted a post employment health insurance plan for current and future retirees as long as the plan is in place. Detail information on the post health insurance plan, and retirement and other post-employment benefits can be found in Notes V(d) 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, 2007. This is the thirtieth 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 Board of District Judges for their support of the Auditor's Office in maintaining the highest standard of professionalism possible in the management of Collin County's financial reporting.

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, 2007

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.



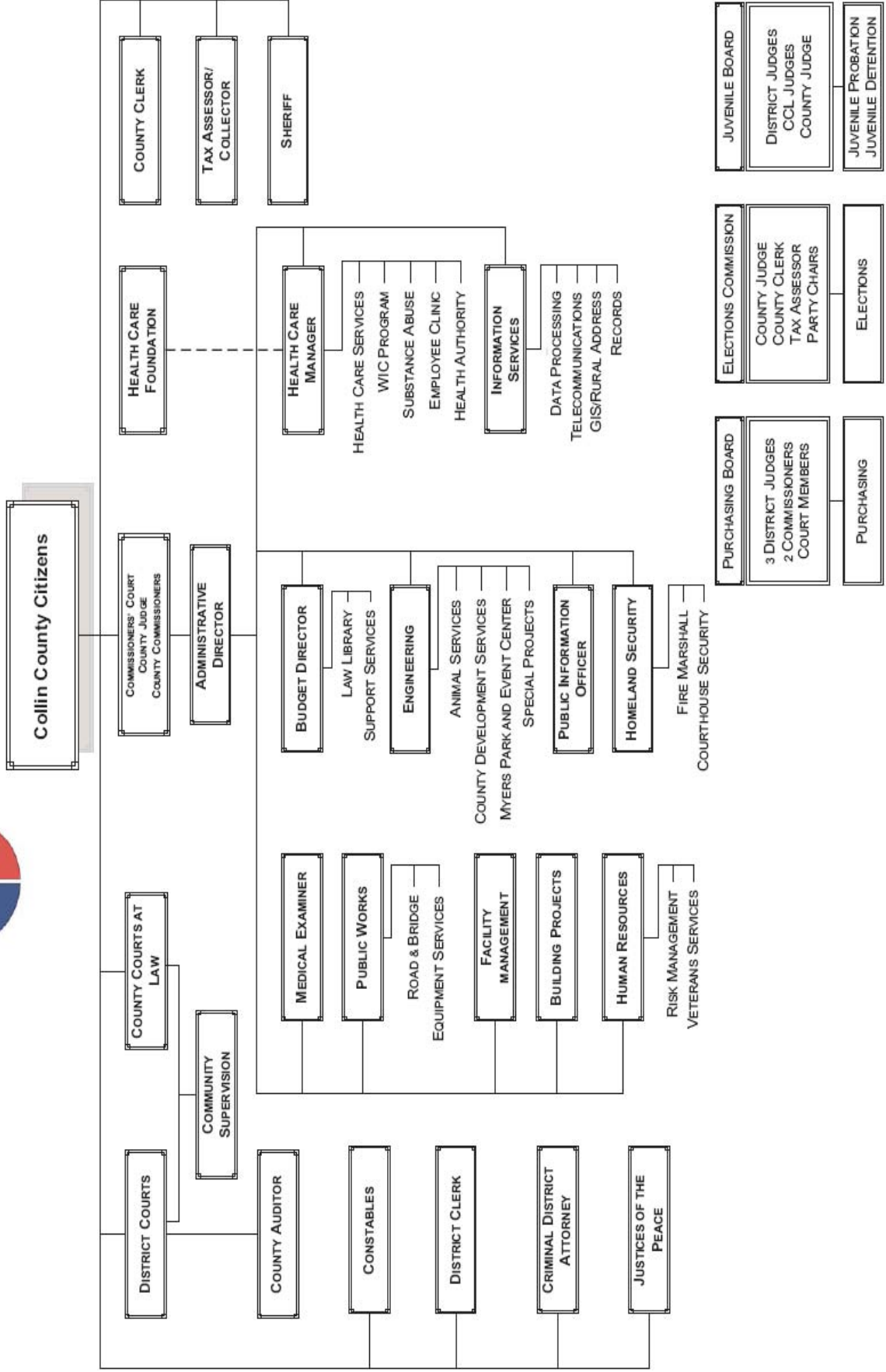
President

Executive Director





# Collin County Organizational Chart



# **COLLIN COUNTY, TEXAS**

## **DIRECTORY OF OFFICIALS**

**SEPTEMBER 30, 2008**

### **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
Kathy Ward	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, 2008**

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

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

## INDEPENDENT AUDITORS' 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, 2008, 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, 2008, 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 30, 2009, 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 20 and pages 74 through 78 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's basic financial statements. The introductory section, combining fund financial statements, supplementary schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is also not a required part of the basic financial statements of Collin County, Texas. The combining fund financial statements, supplementary schedules, and the Schedule of Expenditures of Federal Awards 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 30, 2009

## **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, 2008. 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 \$431.9 million on a government-wide basis at September 30, 2008, an increase of \$17.1 million from 2007.
- For the fiscal year, taxes and other revenues of the County's governmental activities, before extraordinary item, amounted to \$241.9 million. In addition to the taxes and other revenues, the County reported an extraordinary item in the amount of \$1.3 million; this item is proceeds from punitive damages from a settlement of a lawsuit with a vendor. Total revenues from all sources were \$243.2 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$171.0 million), charges for services (\$46.6 million) and operating grants and contributions (\$14.2 million). These three revenue sources accounted for 70.3%, 19.2%, and 5.8%, respectively, or 96.2% of total governmental activities revenues.
- Total expenses were \$221.1 million; the largest functional expenses were public safety (\$61.2 million), public transportation (\$35.8 million), and general administration (\$28.5 million).
- Net capital assets were \$461.8 million from governmental type activities. Net depreciation expense attributable to assets of governmental activities amounted to \$21.0 million for the year.
- In 2008, there was a prior period adjustment for depreciation related to capital assets of \$5.0 million.

#### **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 \$16.8 million for fiscal year 2008, as compared to \$45.0 million for fiscal year 2007.
- The County General Fund reported a fund balance of \$129.5 million, an increase of \$7.3 million from September 30, 2007.

## **General Financial Highlights**

- In July 2008, the County issued \$57.7 million in bonds for road construction, open space and parks, new facilities, and refunding of prior debt. More detail is provided later in the report.
- 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 2008, the County transferred to the cities more than \$5.7 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, although subsequent to the end of the year, the County established a Toll Road Authority for an Outer Loop roadway in the northern and eastern portions of the County. The Toll Road is to be operated as an Enterprise Fund when it is completed. 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 2007
- Unlimited Tax Road Bond 2008-07 Projects
- Permanent Improvement

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 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**

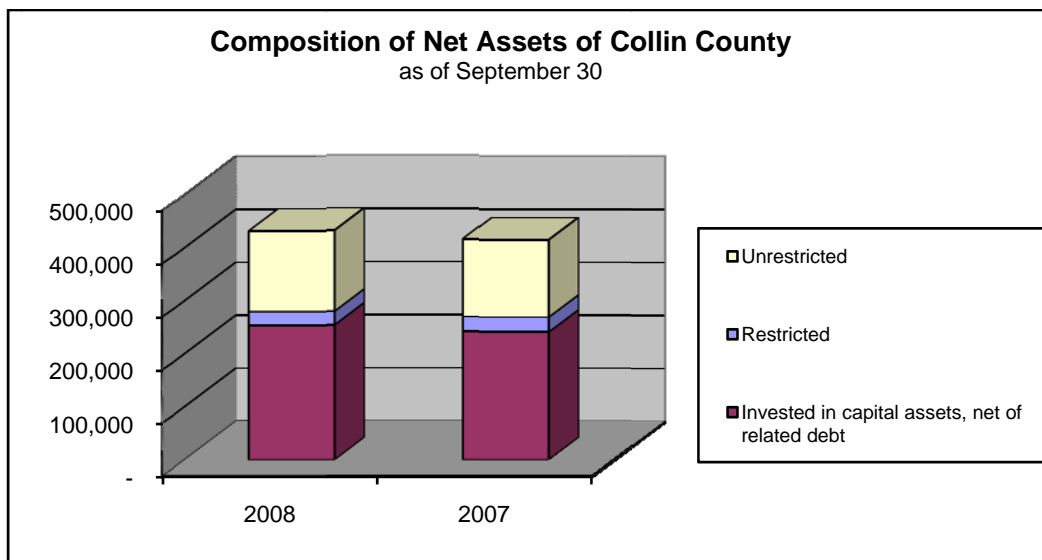
In addition to the basic financial statements and accompanying notes to those financial statements, also presented in this report are certain required supplementary information schedules with additional information regarding the results of the County's financial activities.

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, 2008 and September 30, 2007, are summarized and analyzed below:

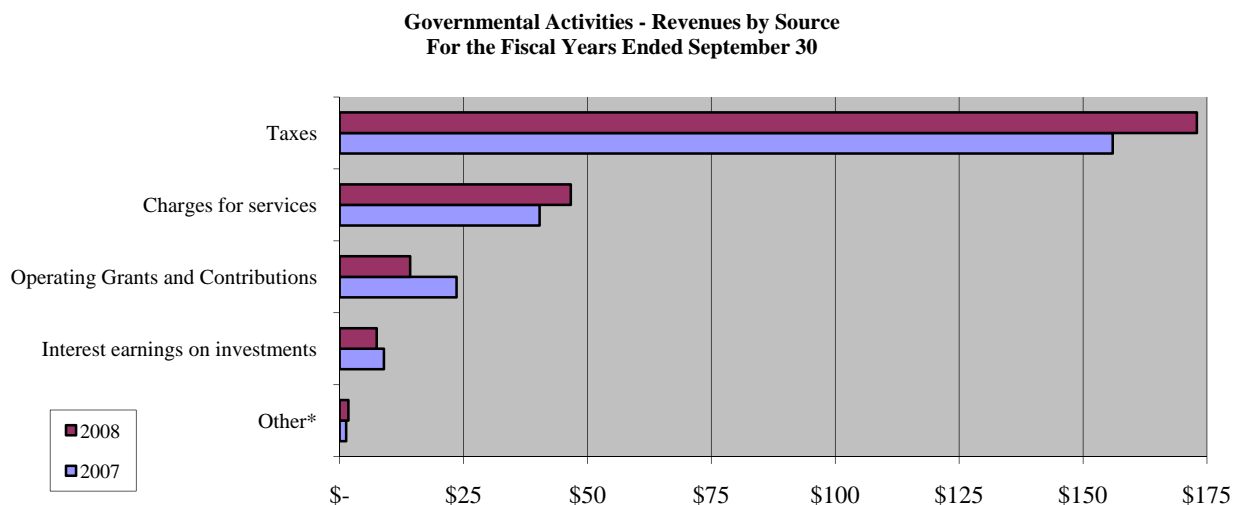


- Net assets serve as a useful indicator of financial position. Assets exceeded liabilities by \$431.9 million as of September 30, 2008, and by \$414.8 million as of September 30, 2007, a net increase of \$17.1 million.

<b>Statement of Net Assets</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	2008	2007
<b>Assets:</b>		
Current and Other Assets	\$ 421,387	\$ 398,114
Capital Assets	461,799	427,132
Total Assets	<u>883,186</u>	<u>825,246</u>
<b>Liabilities:</b>		
Current Liabilities	25,643	19,036
Long-term Liabilities	425,631	391,460
Total Liabilities	<u>451,274</u>	<u>410,496</u>
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	253,798	241,239
Restricted	25,727	28,220
Unrestricted	<u>152,387</u>	<u>145,291</u>
<b>Total Net Assets</b>	<u>\$ 431,912</u>	<u>\$ 414,750</u>

- 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 (58.8%). 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 (6.0%) represent resources subject to external restrictions on their use. Of these restricted net assets, 30.0% of restricted net assets is to repay long-term debt, 60.9% (of restricted) is to provide health care services (as established upon sale of the County hospital), 8.7% (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 (35.3%) is unrestricted and may be used to meet ongoing obligations to citizens and creditors.
- At September 30, 2008, 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 2008 over 2007 by 5.7%. 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 2008 and 2007.

- 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 decreased by \$3.8 million or 5.8%; gains came from charges for services (up 15.6% over 2007) were more than offset by reductions in operating grants and contributions of (down 39.7%) and capital grants and contributions (down 61.8%).
- 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 \$17.0 million or 10.9%.

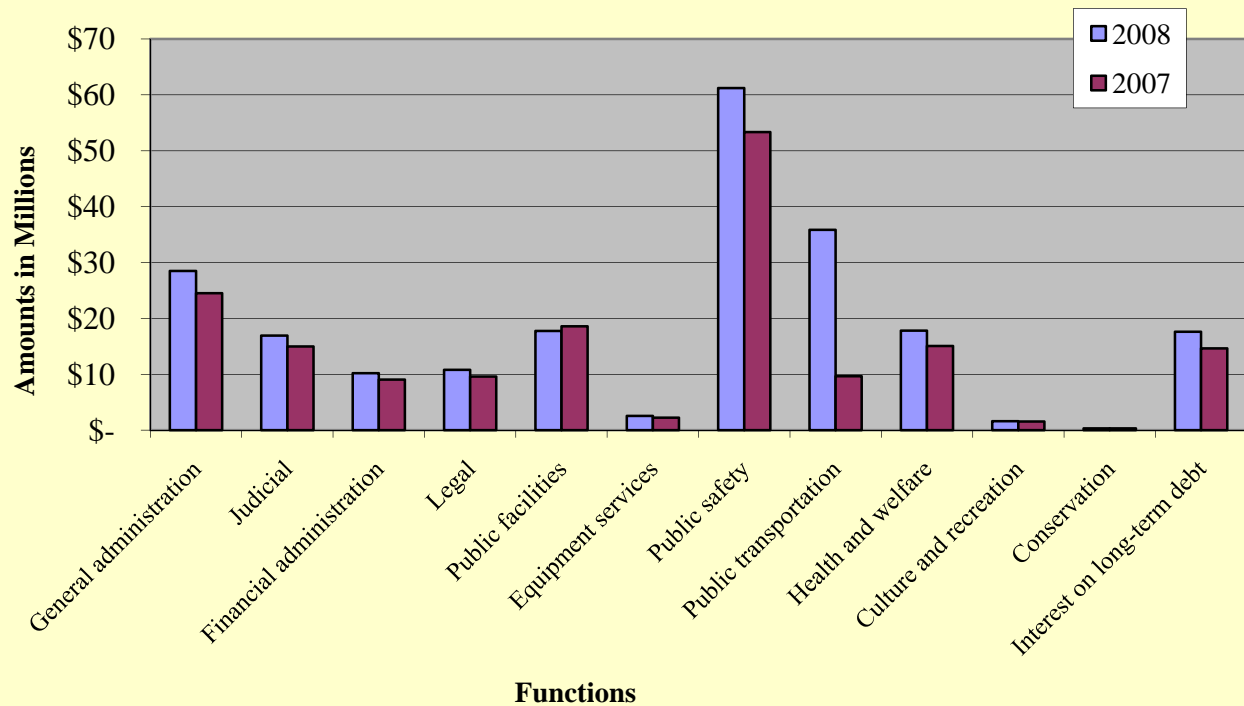
- Public transportation increased by \$26.2 million or 271.6%, due to road construction from the 2007 and the 2008 bond issue that remains in construction in progress until completion.
- Public safety expenses increased \$7.9 million or 14.8%, reflecting the continuing growth in the County and the demands on law enforcement.
- General administration increased, from \$24.5 million to \$28.5 million (16.2%). This reflects increases in capital assets, recording the OPEB liability and liability insurance increases.

<b>Summary of Changes in Net Assets</b> <b>For the Fiscal Years Ended September 30</b> <b>(\$ in thousands)</b>				
	2008		2007	
<b>Revenues</b>				
<i>Program Revenues:</i>				
Charges for services	\$	46,646	\$	40,337
Operating grants and contributions		14,239		23,593
Capital grants and contributions		<u>465</u>		<u>1,218</u>
		\$ 61,350		\$ 65,148
<i>General Revenues:</i>				
Taxes	\$	172,965	\$	155,996
Unrestricted investment earnings		7,486		8,948
Miscellaneous		105		
<i>Extraordinary item - proceeds from punitiv damages</i>		<u>1,320</u>		<u>115</u>
Total revenues		\$ 243,226		\$ 230,207
<b>Expenses</b>				
General administration	\$	28,473	\$	24,506
Judicial		16,910		14,983
Financial administration		10,183		9,041
Legal		10,793		9,580
Public facilities		17,751		18,574
Equipment services		2,558		2,223
Public safety		61,213		53,331
Public transportation		35,834		9,642
Health and welfare		17,814		15,065
Culture and recreation		1,617		1,547
Conservation		317		320
Interest on long-term debt		<u>17,618</u>		<u>14,639</u>
Total expenses – before transfers		<u>221,081</u>		<u>173,451</u>
Change in Net Assets	\$	22,145	\$	56,756
Net assets as of October 1, 2008 and 2007		<u>409,767</u>		<u>358,865</u>
Net assets as of September 30	\$	<u><u>431,912</u></u>	\$	<u><u>415,621</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>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
Public safety	\$ 61,213	\$ 53,331	\$ 48,387	\$ 38,055
Public transportation	35,834	9,642	13,875	( 10,286)
Judicial	16,910	14,983	11,388	10,311
General administration	28,473	24,506	19,634	14,276
Health and welfare	17,814	15,065	11,365	8,208
Debt service, interest and fiscal charges	17,618	15,510	16,987	12,263
Other	<u>43,219</u>	<u>41,285</u>	<u>38,095</u>	<u>36,347</u>
<b>Total</b>	<b><u>\$ 221,081</u></b>	<b><u>\$ 174,322</u></b>	<b><u>\$ 159,731</u></b>	<b><u>\$ 109,174</u></b>

## Governmental Activities - Expenses by Function

For the Fiscal Years Ended September 30



## **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 \$374.4 million, an increase of \$16.8 million (4.7%) from the prior year.

Approximately 33.6% of fund balances (\$125.9 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 (\$12.4 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 totaling \$127.9 million (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,
- liquidate contracts and purchase orders of the prior period (\$73.7 million),
- debt service (\$7.7 million);
- health care costs (\$15.7 million); and
- other reserved items (\$9.0 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 \$110.7 million, an increase of \$9.6 million or 9.6% from the prior year. The total fund balance in the General Fund was \$129.5 million, an increase of \$7.3 million or 5.9% 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 89.1% and 79.5% of total General Fund expenditures and transfers out for the fiscal years ended September 30, 2008, and 2007, respectively. Total fund balance represents 85.5% and 96.1% of that same amount for the stated periods, respectively. Key factors in the change in fund balance in the General Fund are as follows:

- Property tax revenues increased by \$8.3 million, due to the growth of the County and increasing property values.

- The combined charges for services and fees and permits decreased by \$1.0 million.
  - Tax Assessor/Collector fees lower than prior year - \$0.4 million;
  - Federal inmate housing revenue greater than prior year by \$0.6 million;
  - County Clerk fees lower than prior year by \$0.9 million;
  - District Clerk passport fees lower than prior year - \$0.2 million;
  - Sheriff's Office fees and charges lower than prior year - \$0.3 million;
  - District Clerk civil fees higher than prior year - \$0.3 million;
  - Constable 4 civil fees higher than prior year - \$0.2 million;
  - Other fees and charges lower than prior year - \$0.3 million.
- Investment earnings decreased by \$5.1 million due to lower interest rates.
- General administrative expenses increased by \$0.9 million, due primarily to Tax Increment Financing Zone participation expense increases.
- Public facilities increased by \$0.9 million, due to increase in operating costs of \$0.5 million in the new pod at the jail and \$0.4 million net increase primarily due to operating costs from a full year of operation at the new courthouse vs. the old courthouse.
- Public safety increased by \$0.5 million, due to increased payroll costs of \$0.4 million in the new jail pod and an increase in costs for the juvenile board of \$0.1 million.
- Health and welfare expenditures increased over the prior year due to additional expenses for indigent defendant representation of \$1.5 million.

### 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 \$5.4 million, a decrease over FY 2007 of \$1.6 million, or 22.5% lower. Total fund balance of the General Road and Bridge Fund increased by \$1.4 million from FY 2007 to FY 2008. 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. After flooding in FY 2006 caused reduced the planned rate to only 38 miles, the total miles in FY 2008 increased to 73 miles completed for the year. At the end of FY08, the County was ahead of 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 \$0.5 million due to a reduction in the tax rate allocated to the fund.
- In FY 2008, the flooding from FY 2007 was not repeated; federal and state funds were lower by \$0.7 million from FY 2007.

- Fees and permits were higher in FY 2008 over FY 2007 due to increases in the road mileage fee \$1.1 and a lower than prior year actual collections of road and bridge fees collected \$0.2 million.
- Fines and forfeitures increased by a net of \$0.6 due to increased civil fees collected in FY 2008.
- Miscellaneous revenues decreased by \$0.5 million between FY 2008 and FY 2007 due to payments received for road work done for a local town in the County.
- The net decrease in expenditures was \$1.7 million. Components of the change included a decrease in payroll and benefits costs of \$0.2 million; an increase in maintenance and operating expenses of \$0.5 million; and an increase in Air Check Texas outlays of \$1.3 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 2008. Fund balance was lower by \$1.4 million in FY 2008; key factors in the change in fund balance in the Health Care Foundation Fund were:

- Revenues decreased by \$0.3 million in FY 2008, due primarily lower fees of \$0.1 million and lower interest earnings of \$0.2 million.
- Expenditures increased by \$1.0 million, as the payroll and benefits increased by \$0.2 million and indigent inpatient and outpatient medical costs increased by \$0.8 million in FY 2008.

#### 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 \$136.6 million, or \$10.2 million lower than the original approved budget of \$146.8 million. Actual expenditures were \$124.3 million, or 9.0% less than the final budget.

General Fund revenues exceeded the final budget by \$11.2 million. Property tax revenues were the largest contributor to this variance, which was over budget by \$10.8 million (96.8% of the variance).



Federal and state funds revenue in the General Fund was higher than budget expectations by \$0.9 million. The increase over budget was due to mixed beverage tax revenues of \$0.2 million; SCAAP program revenue of \$0.5 million was not budgeted due to the uncertainty the program would continue in FY 2008; tobacco settlement revenues were higher than estimated by \$0.1 million; and the County Court at Law Judge state supplement was higher than budgeted by \$0.1 million.

The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In fiscal year 2008, there were several functions that contributed to the lower than budgeted expenditures noted above. They include:

- General administration was lower by \$7.9 million, due to:
  - \$0.1 million in election department salaries and benefits lower than budget.
  - \$0.5 million in lower expenditures for telecommunications, primarily due to lower land phone service and lower cellular phone service costs.
  - \$0.5 million in planned expenditures for records archival efforts were delayed and budgeted expenditures not made.
  - \$0.7 million in non-departmental payroll and benefits were not spent on budgeted items.
  - \$5.3 million in non-departmental maintenance and operating expenses were budgeted but not spent, primarily for:
    - phone maintenance – \$1.5 million,
    - software maintenance – \$0.9 million,
    - contingency – \$0.8 million,
    - miscellaneous – \$0.1 million,
    - computer maintenance – \$0.6 million,
    - consultants – \$0.4 million, and
    - legal – \$0.2 million.
- Judicial actual expenses were lower than budget by \$0.5 million, due to:
  - \$0.2 million under budget in County Court Mental Department due to lower room and board expenses by \$0.1 million and \$0.1 million less for psychological evaluations, out of County commitment, and legal expenses.
  - \$0.1 million under budget for Probate Court lower salary and benefits.
  - \$0.2 million under budget for lower costs in operations and travel of all District Courts, District Clerk, County Courts, and Justice of the Peace departments.
- Financial administration expenses were lower than budget by \$0.5 million, due to:
  - \$0.3 million under budget in the Tax Assessor/Collector's payroll, travel and operating expenses.
  - \$0.2 million under budget in the County Auditor payroll, travel and operating expenses.
- Legal expenses were \$0.3 million lower than budget due to lower payroll expenses (\$0.2 million) and lower operating expenses (\$0.1 million) in the District Attorney's office.

- Public facilities expenses were lower than budget by \$0.8 million, primarily due to:
  - \$0.4 million under budget caused by lower facility maintenance costs, including repairs, utilities, maintenance contracts, and cleaning services in all buildings.
  - \$0.1 million under budget for payroll and operating expenses in the Building Superintendent department.
  - \$0.3 million under budget for payroll, consultants, building supplies and space rent in the Construction and Projects department.
- Public safety expenses were lower than budget by \$0.7 million, due to:
  - \$0.1 million under budget for payroll and autopsy services in Medical Examiner.
  - \$0.1 million under budget for lower maintenance and operating expenses in the Sheriff's Office.
  - \$0.1 million under budget for maintenance and operating expenses in Jail Operations.
  - \$0.1 million under budget for salary and benefit and maintenance and operating expenses in Minimum Security.
  - \$0.1 million under budget in salary and expenses for the Child Abuse Task Force.
  - \$0.1 million under budget for constable salary and benefits.
  - \$0.1 million under budget for contracted ambulance services for unincorporated areas of the County.
- Health and welfare expenses were \$0.3 million lower than budget due to lower than budgeted expenditures for inmate healthcare services.
- Capital outlay expense, which is presented separately for the first time in this report, are \$1.1 million below budget, due to:
  - \$0.2 million for Election Department computer equipment cost lower than budget.
  - \$0.2 million for Information Technology computer equipment expenditures not made, primarily due to new software and planning for new ERP software.
  - \$0.1 million for Sheriff's Office capital equipment not purchased.
  - \$0.1 million for IT Telecommunications budgeted expenditures not made for computer software, equipment, phone and consultants.
  - \$0.2 million for Non-departmental Capital Equipment New not spent.
  - \$0.3 million for Non-departmental Capital Equipment Replacement purchases not spent.

## **Capital Assets and Debt Administration**

### **Capital Assets**

The County's investment in capital assets, net of accumulated depreciation at September 30, 2008, was \$461.8 million, an increase of \$34.7 million or about 8.1% of the total investment. Detail by type of activity and asset is summarized in the table below.

Major changes for FY 2008 are:

- Courthouse for district courts, district clerk, district attorney, and jury room completed - \$7.1 million
- Construction in Progress increased due to roads under construction (\$25.7 million) and the new administration building (\$18.0 million) under construction. The building is expected to open in April 2009.

<b>Capital Assets</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	2008	2007
Land	\$ 21,117	\$ 21,123
Buildings and system	203,455	196,362
Improvements other than buildings	6,375	6,375
Machinery and equipment	69,303	64,296
Infrastructure	238,976	238,031
Construction in progress	86,884	42,963
Total capital assets	626,110	569,150
Less: accumulated depreciation	( 164,311)	( 142,018)
Total capital assets	<u>\$ 461,799</u>	<u>\$ 427,132</u>

### **Long-term Debt**

At September 30, 2008, the County had \$390.0 million in outstanding debt, an increase of \$25.9 million (7.1%).

In FY 2008, the County:

- Issued \$16.7 million in bonds for permanent improvements, which included \$10.3 million in refunding of prior issues.
- Issued \$41.0 million in bonds for road construction.
- Paid \$21.6 million in debt service.

<b>Outstanding Long-Term Debt</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	2008	2007
General obligation bonds and tax notes issued for:		
Roads	\$ 192,202	\$ 133,504
Jail facilities	-	11,075
Re-funding prior debt	74,979	48,035
Permanent improvements	15,306	19,328
New courts facility/courthouse	65,263	68,699
Touch-screen voting/web project	3,775	4,165
Outdoor youth camp	21,400	23,380
Software	17,060	23,880
	<u>\$ 389,985</u>	<u>\$ 332,066</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 2008 General Fund and other budgets:

The percentage increase in real property assessed value for FY 2008 was 7.6% (FY 2007 increase was 22.1%).

The average unemployment rate in Collin County for 2008 was 4.8% (3.9% in 2007).

Property tax receipts for FY 2008 were \$171.1 million, which is 10.6% higher than FY 2007 tax receipts of \$154.7 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 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 local employment in the County, as well as employment in the metroplex. During the fiscal year ended September 30, 2008, an average of 2,088 people moved into the County each month; this is an average 26 persons per day decrease over the 2008 rate of growth per month of 2,867 people. Although growth slowed in FY 2008, it 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 finalized 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. The Outer Loop is to be built in 6 sections, with planning and engineering already started. Money has been budgeted for right of way acquisition starting in 2009; construction is expected to begin later in 2009, with completion of the final section expected in 2030. The first section is between the Dallas North Tollway and State Highway 289 (Preston Road), with the next section continuing past State Highway 289 to U. S. Highway 75. The area experiencing the most rapid growth is section 3, between U. S. Highway 75 and State Highway 121. This section will be built first, with frontage roads to start and main lanes to be completed by 2013.

The Dallas North Tollway completed its expansion of a six-lane divided toll road between State Highway 121 and U. S. Highway 380 in FY 2008. The Dallas North Tollway has completed two-lanes of its east frontage road north of U. S. Highway 380 and continues working on the northern expansion of the toll road to the outer loop and the 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 U. S. Highway 75 on the east. The frontage roads and some portions of the main toll road, particularly the approaches and bridges over the busiest intersections have been completed by the County.

The North Texas Toll Authority, which operates the Dallas North Tollway, paid a \$3.3 billion rights fee to the Texas Department of Transportation to build and operate the toll road for fifty years. The portion expected to be 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, have identified the projects and are in the process of completing time schedules and establishing priorities for various road and bridge projects.

Budgeted revenues in FY 2009 are \$264.0 million, an increase of 8.9% over FY 2008 actual revenues of \$242.5 million. Property taxes account for the bulk of receipts, as 65% of the budgeted revenues are from property taxes.

Budgeted appropriations for FY 2009, which include expenditures and transfers out, total \$269.5 million. The General Fund appropriations total \$150.5 million, or 55.9% of the total. Debt service is \$42.7 million (15.8% of the total) and other funds, primarily capital project funds, total \$76.3 million, or 28.3% of the total.

There are several significant events that are expected to have an impact in FY 2009 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. When completed, the east-west Highway 121 expansion will provide six lanes of toll road, six lanes of frontage roads, and 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 consideration of tolled HOV lanes.

Work on the Outer Loop, mentioned above, has started, with planning and engineering, as well as right of way acquisition, on-going. This multi-decade project will connect Interstate Highway 35 north of the Dallas-Fort Worth metroplex and Interstate Highway 20 east of the metroplex. It will be tolled, with completion expected in 2030 for all sections.

Ever increasing health care costs for indigent residents of Collin County is a major economic burden to the County. Grants to community agencies in 2008 continued the County's attempts to provide preventative and minor medical care in cities where the indigent population is located. Reduced federal and state funding for medical care has contributed to the increasing demands on County resources to provide the same level of services offered in prior years. It is not expected that Collin County will receive large amounts of funding from the recently enacted stimulus package. The health care task force continues to work with local providers and the County to ensure appropriate recommendations and decisions concerning the 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 provides adequate revenues to support basic services. The County conservatively manages its resources, using cost containment practices ranging from performance programs to position savings to other ways to reduce or eliminate non-performing programs. As of September 30, 2008, the unreserved fund balance for the General Fund was \$110.7 million; this is 73.6% of budgeted General Fund expenditures for FY 2009. The management of the County has placed it in sound financial position to mitigate most economic uncertainty. That does not replace 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 first bonds were sold in July, 2008. Overall there were 113 road projects included in the bond proposal. Many of the road projects require a local participation with the sponsoring city of 50% from the city and 50% from the County. When completed, the road will pass to the city for maintenance and operations, while the County will pay the debt.

The facilities bonds passed were to fund four County facilities: expansion of the County courthouse (phase 1 was completed in July, 2007); construction of a new juvenile alternative education facility; expansion of the juvenile detention facility; and expansion of the adult minimum security detention facility. The expansion of the courthouse will provide additional court administration offices as well as creating courtrooms for the County courts, which will relocate to the site when the expansion is complete. This phase 2 expansion is estimated to cost \$47 million; construction is estimated to be completed in 2011.

Bond proceeds from the open space approval will be used to acquire land for open space and recreational facilities and to construct and improve parks and recreational opportunities within the County. With the County providing 50% of funding and the cities or nonprofit organizations matching that amount, we can leverage County dollars to improve quality of life for County residents. A portion of the funds will be used to continue the "Six Cities Trail Plan," created to link the hiking and biking paths in the cities of Allen, Frisco, Garland, McKinney, Plano and Richardson, and to expand it into a regional plan.

The County has successfully completed its litigation regarding the failed enterprise wide software upgrades in 2005. The County recognizes its need to upgrade its financial software, including all sub-systems, and is currently in the process of reviewing vendor responses to business requirements. Three vendors have been selected to present additional information and demonstrations of its software to County staff, in anticipation of selection and implementation of a new system by October, 2010. Integration problems between existing payroll software, justice software and financial software are expected to be resolved with the implementation of the new enterprise 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 and continuing in FY 2009, employees and managers can 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; currently we are implementing the criminal courts process and planning has started for the justice of the peace offices.

The tax rate for FY 2009 was lowered from \$0.245/\$100 valuation to \$0.2425/\$100; this is the second reduction since FY 2007, when the rate was reduced for the first time after 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. Collin County continues to experience strong fund balance reserves which will be used to make up any differences in revenue shortfalls.

### **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.

# COLLIN COUNTY, TEXAS

## Statement of Net Assets

September 30, 2008

(Amounts expressed in thousands)

	<u>Primary Government</u>	<u>Component Unit</u>
Assets:		
Cash and cash equivalents	\$ 244,921	\$ 202
Investments	156,917	-
Receivables (net of allowance for uncollectibles)	13,642	-
Inventories	3,444	-
Deferred charges	2,463	-
Capital assets (net of accumulated depreciation):		
Land	21,117	-
Buildings and system	153,715	-
Improvements other than buildings	3,788	-
Machinery and equipment	26,735	-
Infrastructure	169,560	-
Construction in progress	86,884	-
Total assets	<u>883,186</u>	<u>202</u>
Liabilities:		
Accounts payable and other current liabilities	25,315	139
Due to other governments	18	-
Unearned revenue	310	-
Noncurrent liabilities:		
Due within one year	33,025	-
Due in more than one year	392,606	-
Total liabilities	<u>451,274</u>	<u>139</u>
Net assets:		
Invested in capital assets, net of related debt	253,798	-
Restricted for:		
Debt service	7,711	-
Health Care Foundation	15,655	-
Meyers Park Foundation	122	-
Grant programs	2,239	-
Unrestricted	152,387	63
Total net assets	<u>\$ 431,912</u>	<u>\$ 63</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, 2008

(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	\$ 28,473	\$ 8,383	\$ 456	\$ -	\$( 19,634)
Judicial	16,910	4,745	777	-	( 11,388)
Financial administration	10,183	2,832	180	-	( 7,171)
Legal	10,793	270	106	-	( 10,417)
Public facilities	17,751	1,382	2	-	( 16,367)
Equipment services	2,558	-	156	-	( 2,402)
Public safety	61,213	9,185	3,370	271	( 48,387)
Public transportation	35,834	17,789	4,170	-	( 13,875)
Health and welfare	17,814	1,347	4,908	194	( 11,365)
Culture and recreation	1,617	82	114	-	( 1,421)
Conservation	317	-	-	-	( 317)
Debt service, interest and fiscal charges	<u>17,618</u>	<u>631</u>	<u>-</u>	<u>-</u>	<u>( 16,987)</u>
Total primary government	\$ <u>221,081</u>	\$ <u>46,646</u>	\$ <u>14,239</u>	\$ <u>465</u>	\$( <u>159,731</u> )
Component unit:					
Health and welfare	\$ <u>16</u>	\$ <u>-</u>	\$ <u>41</u>	\$ <u>-</u>	\$ <u>25</u>
Total component unit	\$ <u><u>16</u></u>	\$ <u><u>-</u></u>	\$ <u><u>41</u></u>	\$ <u><u>-</u></u>	\$ <u><u>25</u></u>

(continued)

**COLLIN COUNTY, TEXAS**  
**Statement of Activities (continued)**  
**For the Year Ended September 30, 2008**  
(Amounts expressed in thousands)

	<u><b>Primary Government</b></u>	<u><b>Component Unit</b></u>
Change in net assets:		
Net (expense) revenue	\$( 159,731)	\$ 25
General revenues:		
Property taxes	170,960	-
Mixed beverage tax	2,005	-
Unrestricted investment earnings	7,486	-
Miscellaneous	105	-
Extraordinary item - proceeds from punitive damages	<u>1,320</u>	<u>-</u>
Total general revenues	<u>181,876</u>	<u>-</u>
Change in net assets	22,145	25
Net assets - beginning of year as previously reported	414,750	38
Prior year adjustments	<u>( 4,983)</u>	<u>-</u>
Net assets - beginning, as restated	<u>409,767</u>	<u>38</u>
Net assets – end of year	<u>\$ 431,912</u>	<u>\$ 63</u>

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

**COLLIN COUNTY, TEXAS**  
Balance Sheet  
Governmental Funds  
September 30, 2008  
(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	\$ 36,211	\$ 2,697	\$ 2,447
Investments	94,893	8,352	13,406
Receivables:			
Taxes (net of allowance for uncollectibles)	2,329	80	-
Fines and fees	1,236	1,170	-
Due from other governments	710	388	-
Due from other funds	1,942	-	-
Advance to other funds	-	-	-
Interest	395	-	84
Miscellaneous	648	508	2
Inventories	400	3,044	-
<b>Total assets</b>	<b>\$ 138,764</b>	<b>\$ 16,239</b>	<b>\$ 15,939</b>
<b>Liabilities</b>			
Accounts payable	\$ 1,980	\$ 950	\$ 214
Payroll related costs payable	4,142	141	41
Lease deposits payable	-	-	26
Due to other governments	-	-	-
Due to other funds	1	-	-
Deferred revenue	1,236	1,170	-
Deferred tax revenue	1,892	77	-
<b>Total liabilities</b>	<b>9,251</b>	<b>2,338</b>	<b>281</b>
<b>Fund balances</b>			
Reserved for:			
Debt service	-	-	-
Capital projects	-	-	-
Sale of Courthouse	-	-	-
Animal Shelter Facility	-	-	-
Health Care Foundation	-	-	15,655
Meyers Park Foundation	-	-	-
Encumbrances	5,255	4,052	3
Inventories	400	3,044	-
Unreserved fund balance:			
Designated for capital assets	-	1,438	-
Designated for special projects	5,388	-	-
Designated for five year plan	6,977	-	-
Designated for administration	761	-	-
Unreserved/undesignated, reported in:			
General fund	110,732	-	-
Special revenue funds	-	5,367	-
<b>Total fund balances</b>	<b>129,513</b>	<b>13,901</b>	<b>15,658</b>
<b>Total liabilities and fund balances</b>	<b>\$ 138,764</b>	<b>\$ 16,239</b>	<b>\$ 15,939</b>

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

<b>Unlimited Tax Road Bond 2007</b>	<b>Unlimited Tax Road Bond 2008 07 PROJ</b>	<b>Permanent Improvement</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ 36,061	\$ 19,460	\$ 30,997	\$ 104,401	\$ 232,274
-	5,692	5,458	24,729	152,530
-	-	158	832	3,399
-	-	-	-	2,406
-	-	3,500	1,317	5,915
-	-	-	4,901	6,843
-	-	1,984	-	1,984
-	-	-	-	479
-	-	-	255	1,413
-	-	-	-	3,444
<u>\$ 36,061</u>	<u>\$ 25,152</u>	<u>\$ 42,097</u>	<u>\$ 136,435</u>	<u>\$ 410,687</u>
\$ 7,893	\$ 3,060	\$ 1,525	\$ 3,634	\$ 19,256
-	-	-	294	4,618
-	-	-	-	26
-	-	-	18	18
308	-	-	6,398	6,707
-	-	-	456	2,862
-	-	103	690	2,762
<u>8,201</u>	<u>3,060</u>	<u>1,628</u>	<u>11,490</u>	<u>36,249</u>
-	-	-	7,711	7,711
14,122	21,786	22,905	69,037	127,850
-	-	3,500	-	3,500
-	-	1,984	-	1,984
-	-	-	-	15,655
-	-	-	122	122
13,738	306	12,080	38,258	73,692
-	-	-	-	3,444
-	-	-	-	1,438
-	-	-	-	5,388
-	-	-	-	6,977
-	-	-	-	761
-	-	-	-	110,732
-	-	-	9,817	15,184
<u>27,860</u>	<u>22,092</u>	<u>40,469</u>	<u>124,945</u>	<u>374,438</u>
<u>\$ 36,061</u>	<u>\$ 25,152</u>	<u>\$ 42,097</u>	<u>\$ 136,435</u>	<u>\$ 410,687</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, 2008**  
(Amounts expressed in thousands)

Total fund balances – governmental funds		\$ 374,438
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.		2,463
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	\$ 21,117	
Buildings and systems	151,080	
Improvements other than buildings	3,788	
Machinery equipment	26,613	
Infrastructure	169,560	
Construction in progress	<u>86,884</u>	
Total capital assets		459,042
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.	\$ 146	
Fines and fees earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	2,406	
Property taxes earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	<u>2,762</u>	
Total deferred revenues		5,314
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.		13,523
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	( 1,360)	
Bonds, notes and loans payable	( 394,081)	
Compensated absences	( 6,592)	
OPEB obligation	( 7,389)	
Arbitrage payable	( 1,375)	
Unamortized bond premiums	<u>( 12,071)</u>	
Total liabilities		( 422,868)
Net assets of governmental activities		<u>\$ 431,912</u>

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

# COLLIN COUNTY, TEXAS

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

For the Year Ended September 30, 2008

(Amounts expressed in thousands)

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Revenues:			
Taxes:			
Property	\$ 117,399	\$ 789	\$ -
Fees and permits	11,623	13,065	474
Federal and state funds	3,979	2,321	124
Charges for services	5,123	-	-
Fines and forfeitures	2,689	2,341	-
Other local government funds	-	-	-
Rental revenues	-	-	1,145
Interest	6,719	457	749
Miscellaneous	517	248	81
Total revenues	<u>148,049</u>	<u>19,221</u>	<u>2,573</u>
Expenditures:			
Current:			
General administration	21,010	-	-
Judicial	13,687	-	-
Financial administration	9,512	-	-
Legal	9,865	-	-
Public facilities	10,401	-	322
Equipment services	2,271	-	-
Public safety	44,192	-	-
Public transportation	-	17,302	-
Health and welfare	10,832	-	3,665
Culture and recreation	425	-	-
Conservation	296	-	-
Capital projects – capital outlay	1,810	877	5
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Total expenditures	<u>124,301</u>	<u>18,179</u>	<u>3,992</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23,748</u>	<u>1,042</u>	<u>( 1,419)</u>
Other financing sources (uses):			
Transfers in	19	-	-
Transfers out	( 18,047)	-	( 6)
Sale of assets	222	350	-
Debt issuance	-	-	-
Refunding escrow payments	-	-	-
Premium (discount) on sale of bonds	-	-	-
Total other financing sources (uses)	<u>( 17,806)</u>	<u>350</u>	<u>( 6)</u>
Extraordinary item - proceeds from punitive damages	<u>1,320</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>7,262</u>	<u>1,392</u>	<u>( 1,425)</u>
Fund balances – beginning	<u>122,251</u>	<u>12,509</u>	<u>17,083</u>
Fund balances – ending	<u>\$ 129,513</u>	<u>\$ 13,901</u>	<u>\$ 15,658</u>

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

<b>Unlimited Tax Road Bond 2007</b>	<b>Unlimited Tax Road Bond 2008 07 PROJ</b>	<b>Permanent Improvement</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ -	\$ -	\$ 14,932	\$ 37,958	\$ 171,078
-	-	-	657	25,819
-	-	-	7,268	13,692
-	-	-	3,666	8,789
-	-	-	113	5,143
-	-	-	487	487
-	-	-	-	1,145
1,386	132	1,064	4,746	15,253
-	-	-	218	1,064
<u>1,386</u>	<u>132</u>	<u>15,996</u>	<u>55,113</u>	<u>242,470</u>
-	-	-	718	21,728
-	-	-	2,005	15,692
-	-	-	-	9,512
-	-	-	140	10,005
-	-	-	179	10,902
-	-	-	-	2,271
-	-	-	11,594	55,786
-	-	-	-	17,302
-	-	-	2,805	17,302
-	-	-	602	1,027
-	-	-	-	296
21,354	3,060	17,812	28,960	73,878
-	-	-	21,560	21,560
-	-	-	18,062	18,062
-	-	-	253	253
<u>21,354</u>	<u>3,060</u>	<u>17,812</u>	<u>86,878</u>	<u>275,576</u>
( 19,968)	( 2,928)	( 1,816)	( 31,765)	( 33,106)
-	-	10,000	10,097	20,116
-	-	-	( 2,063)	( 20,116)
-	-	-	-	572
-	25,020	-	32,695	57,715
-	-	-	( 10,280)	( 10,280)
-	-	-	557	557
<u>-</u>	<u>25,020</u>	<u>10,000</u>	<u>31,006</u>	<u>48,564</u>
-	-	-	-	1,320
( 19,968)	22,092	8,184	( 759)	16,778
<u>47,828</u>	<u>-</u>	<u>32,285</u>	<u>125,704</u>	<u>357,660</u>
<u>\$ 27,860</u>	<u>\$ 22,092</u>	<u>\$ 40,469</u>	<u>\$ 124,945</u>	<u>\$ 374,438</u>



## 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, 2008  
(Amounts expressed in thousands)

Net change in fund balances – governmental funds \$ 16,778

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	\$ 60,937
Capital assets decreases	( 140)
Depreciation expense for all capital assets	<u>( 21,024)</u>

Total change in capital assets activity 39,773

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.	\$( 57,715)
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net assets.	31,840
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>263</u>

Total long-term debt ( 25,612)

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.

725

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	\$( 163)
Fines and forfeitures	<u>( 1,474)</u>

Total changes in revenues ( 1,637)

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	\$( 94)
Arbitrage payable	( 29)
OPEB obligation	( 7,389)
Compensated absences	<u>( 370)</u>

Total changes in long-term liabilities ( 7,882)

Change in net assets of governmental activities \$ 22,145

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

# COLLIN COUNTY, TEXAS

## Statement of Net Assets

### Proprietary Funds

September 30, 2008

(Amounts expressed in thousands)

	<b><u>Governmental Activities – Internal Service Funds</u></b>
Assets:	
Current assets:	
Cash and cash equivalents	\$ 12,647
Investments	4,386
Receivables:	
Miscellaneous receivables	<u>31</u>
Total current assets	<u>17,064</u>
Capital assets (net of accumulated depreciation):	
Buildings and systems	2,634
Machinery and equipment	<u>122</u>
Total capital assets	<u>2,756</u>
Total assets	<u>19,820</u>
Liabilities:	
Current liabilities:	
Accounts payable	2,221
Payroll payable	17
Claims payable	1,939
Due to other funds	<u>136</u>
Total current liabilities	<u>4,313</u>
Noncurrent liabilities:	
Advance from other funds	<u>1,984</u>
Total liabilities	<u>6,297</u>
Net assets:	
Invested in capital assets	2,756
Unrestricted	<u>10,767</u>
Total net assets	<u>\$ 13,523</u>

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

# **COLLIN COUNTY, TEXAS**

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

### **Proprietary Funds**

**For the Year Ended September 30, 2008**

**(Amounts expressed in thousands)**

	<b><u>Governmental Activities – Internal Service Funds</u></b>
Operating revenues:	
Premiums	\$ 21,645
Charges for services	1,187
Other	<u>453</u>
Total operating revenues	<u>23,285</u>
Operating expenses:	
Administration	1,837
Benefits	21,238
Depreciation	<u>126</u>
Total operating expenses	<u>23,201</u>
Operating income	84
Nonoperating revenues (expenses):	
Interest income	<u>641</u>
Total nonoperating revenues (expenses)	<u>641</u>
Change in net assets	725
Total net assets – beginning	<u>12,798</u>
Total net assets – ending	\$ <u>13,523</u>

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

**COLLIN COUNTY, TEXAS**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended September 30, 2008**  
(Amounts expressed in thousands)

	<b><u>Governmental Activities – Internal Service Funds</u></b>
Cash flows from operating activities:	
Receipts from customers and users	\$ 23,154
Insurance recovery	647
Administration costs	( 2,664)
Benefits paid	( 20,553)
Net cash provided by operating activities	<u>584</u>
Cash flows from investing activities:	
Sale (purchase) of investment	2,963
Interest income	<u>641</u>
Net cash provided by capital financing activities	<u>3,604</u>
Net increase in cash and cash equivalents	4,188
Cash and cash equivalents – October 1, 2007	<u>8,459</u>
Cash and cash equivalents – September 30, 2008	<u>\$ 12,647</u>
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	\$ <u>84</u>
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation expense	124
(Increase) decrease in intergovernmental receivable	186
(Increase) decrease in travel advance receivable	( 1)
(Increase) decrease in due from other funds	331
Increase (decrease) in accounts payable	672
Increase (decrease) in payroll payable	( 7)
Increase (decrease) in due to other funds	( 522)
Increase (decrease) in advance from other funds	<u>( 283)</u>
Total adjustments	<u>500</u>
Net cash used in operating activities	<u>\$ 584</u>

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

# **COLLIN COUNTY, TEXAS**

## **Statement of Net Assets**

### **Fiduciary Funds**

**September 30, 2008**

**(Amounts expressed in thousands)**

#### **Assets**

Cash and cash equivalents	\$	25,556
Investments		12,107
Assets held as security deposits		3,419
Receivables:		
Miscellaneous receivables		<u>34</u>
Total assets	\$	<u>41,116</u>

#### **Liabilities**

Due to other governments	\$	6,053
Due to others/vouchers payable		32,129
Cash bonds outstanding		2,853
Cost deposits outstanding		<u>81</u>
Total liabilities	\$	<u>41,116</u>

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

# **COLLIN COUNTY, TEXAS**

## **NOTES TO THE FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2008**

### **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 County’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, Bank of New York Mellon, 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 proposes a budget, however the Commissioners' Court approves the funding of the CPS budget as part of the County's operating budget.

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

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

The government-wide financial statements include the statement of net assets and the statement of activities. Government-wide statements report, except for County fiduciary activity, consolidated information on all of the activities of the County and its blended component units. The effect of 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 Bond 2007 Capital Project Fund, Unlimited Tax Road Bonds 2008 '07 Projects Capital Project Fund, and Permanent Improvement 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, 2007, which were due October 1, 2007, have been assessed to finance the budget of the fiscal year beginning October 1, 2007. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2008, 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 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.

**Unlimited Tax Road Bond 2008 '07 Projects 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 2007.

**Permanent Improvement Fund** is used to account for tax revenues and appropriations designated by Commissioners' Court for specific capital projects.

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, sale of courthouse, animal shelter facility, 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, "Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$422,868 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)

Bonds payable	\$ 394,081
Accrued interest payable	1,360
OPEB obligation	7,389
Arbitrage payable	1,375
Unamortized bond premiums	12,071
Compensated absences	<u>6,592</u>
Net adjustment to reduce <i>fund balance</i> - <i>total government funds to arrive at net assets -</i> <i>governmental activities</i>	\$ <u>422,868</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	\$ 21,117
Buildings and systems	151,080
Improvements other than buildings	3,788
Machinery and equipment	26,613
Infrastructure	169,560
Construction in progress	<u>86,884</u>
Net adjustment to increase <i>fund balance</i> - <i>total</i> <i>governmental funds</i> to arrive at <i>net assets</i> - <i>governmental activities</i>	\$ <u>459,042</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.	\$ 2,463
Fines and fees earned in the current fiscal year collected in the future	2,406
Road construction special assessment in prior year deferred to future period.	146
Property taxes earned in the current fiscal year but not available to provide current financial resources, and therefore are deferred in the funds.	2,762
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>13,523</u>
Net adjustment to increase <i>fund balance</i> - <i>total</i> <i>governmental funds</i> to arrive at <i>net assets</i> - <i>governmental activities</i>	\$ <u>21,300</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 \$39,773 difference are as follows:

Capital projects - capital asset additions	\$ 60,937
Capital assets disposal	( 140)
Depreciation expense	<u>( 21,024)</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>39,773</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 \$(7,882) are as follows:

Interest owed but not yet paid	\$( 94)
Arbitrage payable	( 29)
OPEB obligation	( 7,389)
Compensated absences	<u>( 370)</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>( 7,882)</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 \$(25,612) 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	\$( 57,715)
Principal payments:	
General obligation debt	31,840
Amortization of bond issuance cost and bond premiums	<u>263</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>25,612</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 \$(912) difference are as follows:

Net revenues over expenditures of the Internal Service Funds are reported with the governmental activities	\$ 725
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Property taxes	( 163)
Fines and forfeitures receivable	<u>( 1,474)</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>912</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, District Attorney Deferred Prosecution Program, Drug Courts Program, 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 Special Revenue Fund is 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 report as specified by Chapter 2256 of the Texas Government Code each quarter to Commissioners' Court. The report details the investment position of the County and the compliance of the investment portfolio as it relates to both the adopted investment policy and Texas State Statute.

**(continued)**

#### 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 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, 2008, TexPool and TexSTAR had a weighted average maturity of 45 and 35 days, respectively. The County considers the holdings in these funds to have a one-day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, short of a significant change in value.

**(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, 2008 (in thousands).

	Governmental Activities	Fiduciary Funds	Total
Non-pooled investments			
Local Governmental Investment Pools	\$ 196,431	\$ 7,550	\$ 203,981
U. S. Agency Bonds	39,437	-	39,437
U. S. Agency Step Bonds	1,010	-	1,010
Trust investments	-	12,107	12,107
Certificates of Deposit	<u>83,752</u>	<u>-</u>	<u>83,752</u>
Total non-pooled investments	<u>320,630</u>	<u>19,657</u>	<u>340,287</u>
Pooled investments:			
Certificates of Deposit	<u>32,717</u>	<u>-</u>	<u>32,717</u>
Total pooled investments	<u>32,717</u>	<u>-</u>	<u>32,717</u>
Total investments	<u>\$ 353,347</u>	<u>\$ 19,657</u>	<u>\$ 373,004</u>

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, 2008, the County's General Operating Fund had the following investments:

<b>Investment Type</b>	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
Local Government Investment Pools	\$ 32,193	42
U. S. Agency Bonds	34,408	327
Certificates of Deposit	<u>60,485</u>	72
Totals	<u>\$ 127,086</u>	134

###### **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, 2008, the Local Government Pools, TexPool and TexStar (approximately 25% of the portfolio), were rated AAAM by Standard & Poor's. Bonds (approximately 27% of the portfolio) and each rated AAA by Standards & Poor's. The Certificates of Deposit (approximately 48% of the portfolio) and each rated AAA by Standard & Poor's. The Certificates of Deposit (approximately 48% 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 134 days, which is well below the allowed five years and shorter than the prior year of 200. This is due to making investments with shorter maturities.

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

As of September 30, 2008, Collin County Debt Service Funds had the following investments:

<b>General Obligation Debt Service Investment Type</b>	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
Local Government Investment Pools	\$ <u>5,217</u>	45

(continued)

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

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

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

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

As of September 30, 2008, TexPool and TexSTAR were rated AAAm by Standards & 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, 2008, Collin County's Capital Projects Bond Funds had the following investments:

Investment Type	Fair Value (in thousands)	
	Governmental Activities	Weighted Average Maturity (days)
Local Government Investment Pools	\$ 139,628	45
Certificates of Deposit	<u>34,250</u>	235
Totals	<u>\$ 173,878</u>	82

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

As of September 30, 2008, the local government pools, TexPool and TexSTAR (approximately 80% of the portfolio), were rated AAAm by Standard & Poor's. The Certificates of Deposit (approximately 20% 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, 2008, Collin County's Special Revenue 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	\$ 12,396	38
U. S. Agency Bonds	5,029	936
U. S. Agency Step Bonds	1,010	205
Certificates of Deposit	<u>17,348</u>	299
Totals	<u>\$ 35,783</u>	296

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

As of September 30, 2008, the local government pools (approximately 35% of the portfolio) were each rated AAAM. The U. S. Agency Bonds (approximately 14% of the portfolio), Step Bonds (approximately 3% of the portfolio), and Certificates of Deposit (approximately 48% 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 296 days down from 349 in 2007 reflects a more conservative approach to try to protect against a future rising interest rate market environment.

###### Internal Service Funds

As of September 30, 2008, Collin County Internal Service 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	\$ 6,997	7
Certificates of Deposit	<u>4,386</u>	336
	<u>\$ 11,383</u>	135

(continued)

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

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

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

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

As of September 30, 2008, the local government pools (approximately 61% of the portfolio) were rated AAAm by Standard & Poor's. The Certificates of Deposit (approximately 39% 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, 2008, were as follows (in thousands).

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Non-pooled investments and deposits	\$ 320,628	\$ 41,082	\$ 361,710
Pooled investments and deposits	<u>81,209</u>	<u>-</u>	<u>81,209</u>
Total investments and deposits	<u>\$ 401,837</u>	<u>\$ 41,082</u>	<u>\$ 442,919</u>
Restricted deposits	\$ -	\$ 18,006	\$ 18,006
Restricted investments	-	23,076	23,076
Pooled deposits	48,491	-	48,491
Investments	<u>353,346</u>	<u>-</u>	<u>353,346</u>
Total investments	<u>\$ 401,837</u>	<u>\$ 41,082</u>	<u>\$ 442,919</u>

##### (c) *Deposits*

The September 30, 2008, 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	\$ -	\$ 19,945	\$ 19,945
Pooled cash	<u>48,491</u>	<u>-</u>	<u>48,491</u>
Total deposits	<u>\$ 48,491</u>	<u>\$ 19,945</u>	<u>\$ 68,436</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, 2008.

(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, Frisco, Josephine, Lavon, Lowry Crossing, Lucas, McKinney, Melissa, Murphy, Nevada, New Hope, Parker, Plano, Princeton, Prosper, Sachse, St. Paul, Weston, and Wylie;
2. Independent School Districts of Allen, Anna, Blue Ridge, Celina, Community, Farmersville, Lovejoy, McKinney, Melissa, Plano, Princeton, Prosper, and Wylie;
3. Seis Lago's U. D.; 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	\$ 1,892
General road and bridge special revenue fund	77
Permanent improvement special revenue fund	103
Nonmajor special revenue funds	10
Nonmajor debt service fund	<u>680</u>
	<u>2,762</u>
 Fines and fees receivable:	
General fund	1,236
General road and bridge	<u>1,170</u>
	<u>2,406</u>
 Miscellaneous receivables:	
Nonmajor special revenue funds	310
Nonmajor capital projects funds	<u>146</u>
	<u>456</u>
 Total deferred	 \$ <u><u>5,624</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 County'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	General Road and Bridge Special Revenue	Health Care Foundation Special Revenue	Permanent Improvement	Nonmajor and Other Funds
Receivables:					
Taxes	\$ 2,402	\$ 81	\$ -	\$ 163	\$ 864
Fines and fees	2,775	1,170	-	-	-
Due from other governments	710	388	-	3,500	1,317
Due from other funds	1,942	-	-	-	4,901
Advance to other funds	-	-	-	1,984	-
Interest	395	-	84	-	-
Miscellaneous	<u>648</u>	<u>508</u>	<u>2</u>	<u>-</u>	<u>255</u>
Gross receivables	8,872	2,147	86	5,647	7,337
Less allowance for uncollectible	<u>1,612</u>	<u>1</u>	<u>-</u>	<u>5</u>	<u>32</u>
Net receivables	<u>\$ 7,260</u>	<u>\$ 2,146</u>	<u>\$ 86</u>	<u>\$ 5,642</u>	<u>\$ 7,305</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. 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	\$ 21,123	\$ -	\$ ( 6)	\$ 21,117
Construction in progress	42,963	58,849	( 14,928)	86,884
Historical treasures	82	-	-	82
Total assets not being depreciated	<u>64,168</u>	<u>58,849</u>	<u>( 14,934)</u>	<u>108,083</u>
Capital assets, being depreciated:				
Buildings	196,362	24,821	( 17,728)	203,455
Improvements other than buildings	6,375	-	-	6,375
Machinery and equipment	64,214	11,122	( 6,115)	69,221
Infrastructure	<u>238,031</u>	<u>53,339</u>	<u>( 52,394)</u>	<u>238,976</u>
Total capital assets being depreciated	<u>504,982</u>	<u>89,282</u>	<u>( 76,237)</u>	<u>518,027</u>
Less accumulated depreciation:				
Buildings	( 43,735)	( 6,005)	-	( 49,740)
Improvements other than buildings	( 1,926)	( 661)	-	( 2,587)
Machinery and equipment	( 37,890)	( 8,532)	3,854	( 42,568)
Infrastructure	<u>( 63,449)</u>	<u>( 5,967)</u>	<u>-</u>	<u>( 69,416)</u>
Total accumulated depreciation	<u>( 147,000)</u>	<u>( 21,165)</u>	<u>3,854</u>	<u>( 164,311)</u>
Total capital assets being depreciated, net	<u>357,982</u>	<u>68,117</u>	<u>( 72,383)</u>	<u>353,716</u>
Governmental activities capital assets, net	<u>\$ 422,150</u>	<u>\$ 126,966</u>	<u>\$ ( 87,317)</u>	<u>\$ 461,799</u>

(continued)

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

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

Depreciation expense for FY 2008 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General administration	\$ 3,923
Judicial	255
Financial administration	118
Legal	141
Public facilities	6,755
Equipment services	226
Public safety	1,943
Public transportation	6,969
Health and welfare	271
Culture and recreation	562
Conservation	<u>2</u>
Total depreciation expense - governmental activities	\$ <u>21,165</u>

##### **Construction Commitments**

Collin County has active construction projects as of September 30, 2008. 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	\$ 40,463
Public facilities	<u>9,476</u>
Total	\$ <u>49,939</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 \$523,215. During the year there were \$16,715 in Limited Tax Permanent Improvement Bonds, and \$41,000 in Unlimited Tax Road and Refunding Bonds issued. The following are general obligation bonds and tax notes outstanding at September 30, 2008, 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
Unlimited Tax Refunding Bonds, 2001	4.0 to 5.0%	2000	2015	\$ 7,755
1999 Unlimited Tax Road Bonds, 1999	4.4 to 5.25%	1999	2019	8,615
1999 Limited Tax Permanent Imp. Bonds	4.5 to 5.0%	1999	2019	755
1999A Unlimited Tax Road Bonds	5.0 to 6.0%	1999	2019	540
1999A Limited Tax Permanent Imp. Bonds	5.0% to 6.0%	1999	2019	905
1999 Unlimited Tax Road Bonds, 2000	5.25 to 5.5%	2000	2020	2,470
1999 Limited Tax Perm. Imp. Bonds, 2000	4.95 to 5.5%	2000	2020	180
1999 Unlimited Tax Road Bonds, 2001	4.0 to 5.0%	2001	2021	8,365
Limited Tax Perm. Imp. Bonds, 2001	4.0 to 5.0%	2001	2021	3,775
Limited Tax Perm. Imp. Notes, 2002	4.15 to 5.625%	2002	2022	21,400
Unlimited Tax Road & Refunding Series 2004	2.00 to 5.00%	2004	2024	45,235
Limited Tax Perm. Improvement & Refunding Bonds, Series 2004	2.25 to 4.50%	2004	2024	11,490
Tax Notes, Series 2004	2.25 to 3.25%	2004	2011	5,510
Limited Tax Perm. Improvement & Refunding Series 2005	3.0 to 5.0%	2005	2025	50,940
Unlimited Tax Road & Refunding Series 2005	3.0 to 5.0%	2005	2025	40,560
Limited Tax Refunding & Perm. Improvement Bonds Series 2006	4.0 to 5.0%	2006	2026	31,990
Unlimited Tax Road & Refunding Bonds Series 2006	4.0 to 5.0%	2006	2026	15,070
Tax Notes, Series 2006	4.0 to 5.0%	2006	2013	11,550
Limited Tax Perm. Imp. Bonds, 2007	4.0 - 4.35%	2007	2027	2,170
Unlimited Tax Road & Refunding Bonds Series 2007	4.0 to 5.0%	2007	2027	62,995
Limited Tax Perm. Imp. Bonds, 2008	3.5 to 5.0%	2009	2028	16,715
Unlimited Tax Road & Refunding Bonds Series 2008	4.0 to 5.5%	2009	2028	<u>41,000</u>
Total general obligation debt				<u>\$ 389,985</u>

(continued)

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

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

\$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.

\$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.

(continued)

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

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

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

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

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

(continued)



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

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

\$43,175 Unlimited Tax Road and Refunding Bonds, Series 2005 were issued for the purpose of (i) constructing roads and highways throughout 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 from 4.0 to 5.0%. The final principal and interest payment is due on February 15, 2013. This bond issue is subject to rebateable arbitrage and is reviewed annually. 90% of any rebateable liability will be paid on the five year anniversary dates.

\$15,920 Unlimited Tax Road Bonds, Series 2006 were issued for the purpose of (i) constructing roads and highways throughout 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.

(continued)

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

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

\$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, 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.

\$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.

\$16,715 Limited Tax Permanent Improvement and Refunding Bonds, Series 2008 were issued for park purposes and County facilities, to (i) acquire and improve land for park and open space purposes, including joint county-city projects; (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education facilities and the acquisition of land there for; (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, 2009, with installments ranging from \$270 to \$2,710. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 3.5 to 5.0%. The final principal and interest payment is due on February 15, 2028. 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.

\$41,000 Unlimited Tax Road and Refunding Bonds, Series 2008 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; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 2009, with installments ranging from \$955 to \$3,045. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 5.5%. The final principal and interest payment is due on February 15, 2028. 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.

(continued)

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

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

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

On June 1, 2008, the County issued \$16,715 in Unlimited Tax Road Refunding and Permanent Improvement Bonds. Net proceeds of the sale of \$10,555 were placed in an irrevocable escrow account including a transfer from prior issue debt service of \$250. This portion 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 \$10,280 has been removed from the governmental activities column of the statements of net assets.

The County's advanced refunding resulted in a gross reduction of its total debt service of \$608 in Limited Tax debt service liability. The net present value benefit or economic gain was \$413 or 4.017%.

###### *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, 2008, \$63,558 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 \$1,375 at September 30, 2008.

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

Noncurrent liabilities for the year ended September 30, 2008, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation	\$ 364,110	\$ 57,715	\$ 31,840	\$ 389,985	\$ 25,276
Compensated absences	6,222	7,938	7,568	6,592	4,500
Claims and judgments	3,453	676	6	4,123	2,975
Unamortized bond premiums	12,233	557	719	12,071	28
Arbitrage	1,346	402	373	1,375	-
Loans payable	4,096	-	-	4,096	-
OPEB	-	7,389	-	7,389	246
Total governmental activity	<u>\$ 391,460</u>	<u>\$ 74,677</u>	<u>\$ 40,506</u>	<u>\$ 425,631</u>	<u>\$ 33,025</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:

Fiscal Year Ending September 30,	Governmental Activities	
	Principal	Interest
2009	\$ 24,490	\$ 18,145
2010	23,830	16,617
2011	24,695	15,599
2012	23,665	14,537
2013	24,600	13,438
2014-2018	116,645	49,798
2019-2023	99,080	22,753
2024-2028	52,980	4,518
	<u>\$ 389,985</u>	<u>\$ 155,405</u>

The Debt Service Funds have \$7,711 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, 2008, there were 11 series of single-family and multi-family revenue bonds outstanding, with an aggregate principal amount payable of \$56,835. 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 interfund balances as of September 30, 2008, is as follows:

	Due from	Due to
Due to/from other funds:		
General Fund	\$ 1,942	\$ 1
Unlimited Tax Road Bonds 2007	-	308
Nonmajor Funds	4,901	6,398
Internal Service Fund	-	136
Total	<u>\$ 6,843</u>	<u>\$ 6,843</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 represent additional funding for special activities, and local matching of grants. An amount of \$1,942 of the \$6,843 represents General Fund transfers of which \$879 was used to support nonmajor Special Revenue Fund activity. Of the remaining, \$927 was used as local match for grants and \$136 for support of nonmajor Internal Service Funds. All other activity, \$4,901, was nonmajor fund activity to provide resources for; projected arbitrage liabilities, debt refunding, and additional fund to better track bond resources.

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	\$ 1,984	\$ -
Animal Shelter		
Internal Service Fund	<u>-</u>	<u>1,984</u>
Total	<u>\$ 1,984</u>	<u>\$ 1,984</u>

All transfers are reported under other financing sources (uses). The accumulated total of interfund transfers for the fiscal year ending September 30, 2008, is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Transfers:		
General Fund	\$ 19	\$ 18,047
Health Care Foundation	-	6
Permanent Improvement	10,000	-
Nonmajor Funds	<u>10,097</u>	<u>2,063</u>
Total	<u>\$ 20,116</u>	<u>\$ 20,116</u>

(continued)

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

##### *(h) Leases*

As leaser, HCF has a number of non-cancelable operating leases with minimum future rentals in aggregate of \$2,364. The buildings are carried at a cost of \$6,286 with accumulated depreciation of \$4,013. Future minimum rental payments applicable to the operating leases are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Rental Payments</u>
2009	\$ 1,149
2010	1,010
2011	149
2012	54
2013	<u>2</u>
	<u>\$ 2,364</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 \$1,617 for the year ended September 30, 2008. At September 30, 2008, future minimum rental payments applicable to the operating leases are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Future Rental Payments</u>
2009	\$ 783
2010	783
2011	<u>51</u>
	<u>\$ 1,617</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, 2008, the County paid seven hundred sixty-three dollars (\$763) per month for medical and 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 increase in health insurance cost in fiscal year 2008. The fund has a fund balance of \$10,218 up slightly from \$10,076 in 2007. Additional funding was not budgeted in the fiscal 2009 budget to maintain the fund balance if needed as has been the case for several prior years as health care costs appear to be fairly stable and the fund balance is healthy. 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, Tri-star, 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 2007 and 2008 follow:

	Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments	Ending Liability
2008 Medical	\$ 2,228	\$ 18,482	\$ 17,743	\$ 2,967
2007 Medical	2,646	14,408	14,826	2,228
2008 Workers' Compensation	672	493	464	701
2007 Workers' Compensation	681	277	286	672
2008 Claims Liability	549	1,022	1,114	457
2007 Claims Liability	455	1,515	1,421	549

(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) 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 however it is only available to employees hired before December 18, 2007. The liability for the 2009 budget year has been recorded in the Government Fund Statements as a current expenditure since the liability was paid as part of the last payroll in fiscal year 2009.

### ***(d) Post-Retirement Health Benefits***

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

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 upon eligibility for Medicare coverage.

**(continued)**



## V. OTHER INFORMATION (Continued)

### (d) *Post-Retirement Health Benefits* (Continued)

#### (2) Funding Policy

Collin County's optional post retirement benefit liability is recorded full accrual in the government-wide statements. An actuarial study was performed in fiscal year 2007 to prepare for disclosure of this liability in accordance with GASB 45. The projected liability accrual for fiscal year 2008 has been recorded net of premium contributions received from retired employees as required in the plan. Collin County took a fund as needed approach to post employment health insurance coverage in fiscal year 2008. A new actuarial is planned for 2009 and \$1,200 has been budgeted to begin funding this liability going forward.

Collin County is required to record the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The current ARC is 10.0 percent of annual covered payroll.

#### 3) Annual OPEB Cost

For 2008, the County's annual OPEB cost (expense) of \$7,389 was equal to ARC less the payment of retired employee health claims in accordance with the benefit plan. This is the first year an OPEB disclosure has been required therefore, only 2008 is presented below. The County's annual OPEB cost, the percentage of annual OPEB cost contribution to the plan, and the net OPEB obligation for 2008 was as follows:

Accounting Year Ending	Annual OPEB Cost		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
September 30, 2006	\$ -	0%	\$ -
September 30, 2007	-	0%	-
September 30, 2008	7,856	6%	7,389

#### 4) Funding Status and Funding Progress

The funding status of the plan as of September 30, 2008, was as follows:

Actuarial accrued liability (AAL)	\$ 57,216
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 57,216
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 78,560
UAAL as a percentage of covered payroll	72.83%

(continued)

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

### **(d) *Post-Retirement Health Benefits* (Continued)**

Actuarial valuations of an ongoing plan involve estimated of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about the future employment, morality, and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplemental information following the notes of the financial statements, presents multiyear trend information that show whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

### **5) Actuarial Methods and Assumptions**

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

In the July 31, 2007, actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a five percent, compounded annually rate if not funded and a seven percent compounded annually, if funded. Claim costs in future years equal the starting claim cost adjusted for the assumed ongoing cost trends based on entry age.

### **(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 574 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.

(continued)

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

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

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

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 12.5 % for the months of the accounting year in 2007 and 12.5 % for 2008. The contribution rate payable by the employee members for the calendar years of 2007 and 2008 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.

#### **(3) Annual Pension Cost**

For the accounting year ended September 30, 2008, the annual pension cost for Collin County to the TCDRS plan for its employees was \$16,452 and the actual contributions were \$16,452. 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 2005, 2006 and 2007, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 2005 and ending with 2007. The December 31, 2007, actuarial valuation is the most recent valuation. Funding information differs from prior compliance data due to plan changes effective 01/01/2007.

(continued)

## V. OTHER INFORMATION (Continued)

### (e) Retirement Commitments (Continued)

Actuarial Valuation Information			
Actuarial valuation date	12/31/2005	12/31/2006	12/31/2007
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	16.8	10.7	10.8
Asset valuation method	Long-term appreciation with adjustments	SAF: 10 year smoothed value ESF: Fund value	SAF: 10 year smoothed value ESF: Fund value
Actuarial assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.5%	5.3%	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, 2006	\$ 13,190	100%	—
September 30, 2007	14,518	100%	—
September 30, 2008	16,452	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.

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 \$15,602 in resources encumbered and reserved for this project, \$4,415 has been expended or encumbered as of September 30, 2008, leaving a balance of \$11,187.

The project is currently partially ahead of schedule and partially behind schedule. Phase I and Phase II were implemented on February 1, 2007 and March 1, 2008, respectively. Phase III is the Criminal Division of District and County Courts, scheduled for November of 2008 is currently on hold. The District Attorney, Phase IV was started in its place and is in progress.

(continued)

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

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

The County is in the third 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 state-wide. It will also provide lawyers access to file and maintain cases electronically.

In November 2008, Commissioners' Court voted to create a local toll road authority. The purpose is to insure the construction of an outer loop around the City of McKinney as a critical part of the County's master road plan.

### ***(h) Prior Period Adjustment***

Due to a clerical error, the depreciation expense for infrastructure in fiscal year 2007 was omitted. The beginning balance for infrastructure accumulated depreciation in Note IV (e) has been adjusted to reflect this correction from the prior year. End of year controls have been put in place to insure that this does not occur again in the future.

# 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, 2008

(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	\$ 106,566	\$ 106,566	\$ 117,399	\$ 10,833
Fees and permits	11,605	11,665	11,623	( 42)
Federal and state funds	3,079	3,119	3,979	860
Charges for services	5,051	5,055	5,123	68
Fines and forfeitures	2,968	2,968	2,689	( 279)
Interest	7,011	7,011	6,719	( 292)
Miscellaneous	470	470	517	47
Total revenues	<u>136,750</u>	<u>136,854</u>	<u>148,049</u>	<u>11,195</u>
Expenditures:				
Current:				
General administration	41,649	28,878	21,010	7,868
Judicial	14,032	14,221	13,687	534
Financial administration	9,970	9,982	9,512	470
Legal	10,110	10,169	9,865	304
Public facilities	10,546	11,153	10,401	752
Equipment services	2,102	2,396	2,271	125
Public safety	44,306	44,906	44,192	714
Health and welfare	10,441	11,179	10,832	347
Culture and recreation	494	495	425	70
Conservation	324	325	296	29
Capital outlay:	<u>2,794</u>	<u>2,915</u>	<u>1,810</u>	<u>1,105</u>
Total expenditures	<u>146,768</u>	<u>136,619</u>	<u>124,301</u>	<u>12,318</u>
Excess of revenues over expenditures	<u>( 10,018)</u>	<u>235</u>	<u>23,748</u>	<u>23,513</u>
Other financing sources (uses):				
Transfers in	-	19	19	-
Transfers out	( 9,047)	( 19,047)	( 18,047)	1,000
Sale of assets	<u>50</u>	<u>50</u>	<u>222</u>	<u>172</u>
Total other financing sources (uses)	<u>( 8,997)</u>	<u>( 18,978)</u>	<u>( 17,806)</u>	<u>1,172</u>
Extraordinary item - proceeds from punitive damages	<u>-</u>	<u>-</u>	<u>1,320</u>	<u>1,320</u>
Net change in fund balance	<u>( 19,015)</u>	<u>( 18,743)</u>	<u>7,262</u>	<u>26,005</u>
Fund balance – beginning	<u>122,251</u>	<u>122,251</u>	<u>122,251</u>	<u>-</u>
Fund balance – ending	<u>\$ 103,236</u>	<u>\$ 103,508</u>	<u>\$ 129,513</u>	<u>\$ 26,005</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, 2008 (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	\$ 762	\$ 762	\$ 789	\$ 27
Federal and state funds	-	2,321	2,321	-
Fees and permits:				
Road mileage fees	5,353	5,353	6,562	1,209
Vehicle title fees	704	704	761	57
Road and bridge fees	5,381	5,381	5,739	358
Culvert permit	8	8	3	(5)
Total fees and permits	11,446	11,446	13,065	1,619
Fines and forfeitures:				
County clerk	-	1,180	1,508	328
District clerk	-	107	78	(29)
County courts	1,464	284	284	-
District courts	578	471	471	-
Total fines and forfeitures	2,042	2,042	2,341	299
Interest	573	573	457	(116)
Miscellaneous:				
Sale of road and bridge materials	300	300	232	(68)
Other and grants	53	53	16	(37)
Total miscellaneous	353	353	248	(105)
Total revenues	15,176	17,497	19,221	1,724
Expenditures:				
Current:				
Public transportation:				
Road and bridge maintenance:				
Salaries and benefits	5,480	5,487	5,338	149
Maintenance and operating	11,168	11,934	8,323	3,611
Training and travel	11	10	10	-
Total road and bridge maintenance	16,659	17,431	13,671	3,760
Engineering:				
Salaries and benefits	452	452	359	93
Maintenance and operating	13	10	7	3
Training and travel	9	11	9	2
Total Engineering	474	473	375	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, 2008 (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	\$ 445	\$ 445	\$ 429	\$ 16
Maintenance and operating	2	2	2	-
Training and travel	10	11	11	-
Total services and operations	<u>457</u>	<u>458</u>	<u>442</u>	<u>16</u>
Soil conservation:				
Maintenance and operating	<u>65</u>	<u>68</u>	<u>68</u>	<u>-</u>
Special projects:				
Salaries and benefits	267	267	221	46
Maintenance and operating	2	2	-	2
Training and travel	2	2	-	2
Total special projects	<u>271</u>	<u>271</u>	<u>221</u>	<u>50</u>
Non-departmental:				
Maintenance and operating	<u>325</u>	<u>815</u>	<u>204</u>	<u>611</u>
Air Check Texas				
Maintenance and operating	<u>-</u>	<u>2,321</u>	<u>2,321</u>	<u>-</u>
Capital outlay:				
Public transportation:				
Road and bridge maintenance	<u>815</u>	<u>1,159</u>	<u>877</u>	<u>282</u>
Total capital outlay	<u>815</u>	<u>1,159</u>	<u>877</u>	<u>282</u>
Total expenditures	<u>19,066</u>	<u>22,996</u>	<u>18,179</u>	<u>4,817</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 3,890)</u>	<u>( 5,499)</u>	<u>1,042</u>	<u>6,541</u>
Other financing sources (uses):				
Sale of assets	<u>40</u>	<u>40</u>	<u>350</u>	<u>310</u>
Total other financing sources (uses)	<u>40</u>	<u>40</u>	<u>350</u>	<u>310</u>
Net change in fund balance	<u>( 3,850)</u>	<u>( 5,459)</u>	<u>1,392</u>	<u>6,851</u>
Fund balance at beginning of year	<u>12,509</u>	<u>12,509</u>	<u>12,509</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,659</u>	<u>\$ 7,050</u>	<u>\$ 13,901</u>	<u>\$ 6,851</u>



**COLLIN COUNTY, TEXAS**  
**Required Supplementary Information**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget (GAAP Basis) and Actual**  
**Health Care Foundation Special Revenue Fund**  
**For the Year Ended September 30, 2008**  
(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues:</b>				
Federal and state funds	\$ 1,330	\$ 480	\$ 124	\$( 356)
Fees and permits	559	559	474	( 85)
Rental revenues	1,382	1,382	1,145	( 237)
Interest	800	800	749	( 51)
Miscellaneous	108	108	81	( 27)
Total revenues	<u>4,179</u>	<u>3,329</u>	<u>2,573</u>	<u>( 756)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Health and welfare:</b>				
Salaries and benefits	2,915	1,811	1,262	549
Maintenance and operating	2,476	2,385	2,388	( 3)
Training and travel	<u>25</u>	<u>19</u>	<u>15</u>	<u>4</u>
Total health and welfare	<u>5,416</u>	<u>4,215</u>	<u>3,665</u>	<u>550</u>
<b>Public facilities:</b>				
Maintenance and operating	<u>424</u>	<u>424</u>	<u>322</u>	<u>102</u>
Total public facilities	<u>424</u>	<u>424</u>	<u>322</u>	<u>102</u>
<b>Capital outlay:</b>				
Health and welfare	<u>3</u>	<u>5</u>	<u>5</u>	<u>-</u>
Total capital outlay	<u>3</u>	<u>5</u>	<u>5</u>	<u>-</u>
Total expenditures	<u>5,843</u>	<u>4,644</u>	<u>3,992</u>	<u>652</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 1,664)</u>	<u>( 1,315)</u>	<u>( 1,419)</u>	<u>( 104)</u>
<b>Other financing sources (uses):</b>				
Transfers out	<u>-</u>	<u>( 4)</u>	<u>( 6)</u>	<u>2</u>
Total other financing sources (uses)	<u>-</u>	<u>( 4)</u>	<u>( 6)</u>	<u>2</u>
Net change in fund balance	<u>( 1,664)</u>	<u>( 1,319)</u>	<u>( 1,425)</u>	<u>( 106)</u>
Fund balance – beginning	<u>17,083</u>	<u>17,083</u>	<u>17,083</u>	<u>-</u>
Fund balance – ending	<u>\$ 15,419</u>	<u>\$ 15,764</u>	<u>\$ 15,658</u>	<u>\$( 106)</u>

## COLLIN COUNTY, TEXAS

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2008

#### 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, 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%
December 31, 2007	185,082	209,955	24,873	88.15%	78,560	31.66%

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund

For the Year Ended September 30, 2008

(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	\$ 174	\$ 174	\$ 173	\$ 1
Maintenance and operating	1	1	1	-
Training and travel	20	19	4	15
Total County Judge	195	194	178	16
Commissioners' court:				
Salaries and benefits	556	559	559	-
Maintenance and operating	9	10	4	6
Training and travel	68	67	14	53
Total commissioners' court	633	636	577	59
County clerk:				
Salaries and benefits	1,889	1,889	1,856	33
Maintenance and operating	525	525	23	502
Training and travel	19	20	9	11
Total County clerk	2,433	2,434	1,888	546
Support services:				
Salaries and benefits	159	159	154	5
Maintenance and operating	1,197	1,247	1,195	52
Training and travel	1	1	-	1
Total support services	1,357	1,407	1,349	58
Human resources:				
Salaries and benefits	1,271	1,271	1,225	46
Maintenance and operating	63	64	36	28
Training and travel	26	32	20	12
Total human resources	1,360	1,367	1,281	86
Veterans' service officer:				
Salaries and benefits	198	198	198	-
Maintenance and operating	2	2	1	1
Training and travel	1	1	1	-
Total veterans' service officer	201	201	200	1

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2008

(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	\$ 446	\$ 458	\$ 458	\$ -
Maintenance and operating	3	3	1	2
Training and travel	8	8	6	2
Total ERP	457	469	465	4
Non-departmental:				
Salaries and benefits	857	857	165	692
Maintenance and operating	25,055	11,960	6,674	5,286
Training and travel	56	56	5	51
Total non-departmental	25,968	12,873	6,844	6,029
Non-departmental capital replacement:				
Maintenance and operating	70	70	3	67
Total non-departmental capital replacement	70	70	3	67
Administrative services:				
Salaries and benefits	738	769	769	-
Maintenance and operating	10	10	4	6
Training and travel	8	8	8	-
Total administrative services	756	787	781	6
Risk management:				
Salaries and benefits	84	84	82	2
Maintenance and operating	1,219	1,219	1,214	5
Training and travel	2	2	1	1
Total risk management	1,305	1,305	1,297	8
Data processing:				
Salaries and benefits	2,726	2,726	2,720	6
Maintenance and operating	134	134	42	92
Training and travel	98	98	78	20
Total data processing	2,958	2,958	2,840	118

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2008

(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	\$ 1,085	\$ 1,293	\$ 1,200	\$ 93
Maintenance and operating	355	354	216	138
Training and travel	7	7	6	1
Total elections	<u>1,447</u>	<u>1,654</u>	<u>1,422</u>	<u>232</u>
Records:				
Salaries and benefits	471	471	461	10
Maintenance and operating	60	60	40	20
Training and travel	5	5	-	5
Total records	<u>536</u>	<u>536</u>	<u>501</u>	<u>35</u>
Telecommunications:				
Salaries and benefits	583	583	525	58
Maintenance and operating	1,310	1,324	836	488
Training and travel	20	20	18	2
Total telecommunications	<u>1,913</u>	<u>1,927</u>	<u>1,379</u>	<u>548</u>
Housing Finance Corporation -				
Interest and fiscal charges	<u>60</u>	<u>60</u>	<u>5</u>	<u>55</u>
Total general administration	<u>41,649</u>	<u>28,878</u>	<u>21,010</u>	<u>7,868</u>
Judicial:				
County court - mental:				
Training and travel	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total County court - mental	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
County court probate:				
Salaries and benefits	429	554	497	57
Maintenance and operating	3	3	2	1
Training and travel	<u>9</u>	<u>9</u>	<u>8</u>	<u>1</u>
Total County court probate	<u>441</u>	<u>566</u>	<u>507</u>	<u>59</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, 2008

(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	\$ 127	\$ 127	\$ 109	\$ 18
County Court-at-Law I:				
Salaries and benefits	452	452	439	13
Maintenance and operating	5	8	5	3
Training and travel	7	4	2	2
Total County				
Court-at-Law I	464	464	446	18
County Court-at-Law II:				
Salaries and benefits	478	481	481	-
Maintenance and operating	3	3	2	1
Training and travel	9	9	4	5
Total County				
Court-at-Law II	490	493	487	6
County Court-at-Law III:				
Salaries and benefits	469	473	473	-
Maintenance and operating	4	4	3	1
Training and travel	7	7	3	4
Total County				
Court-at-Law III	480	484	479	5
County Court-at-Law No. IV:				
Salaries and benefits	456	457	457	-
Maintenance and operating	4	4	3	1
Training and travel	9	9	5	4
Total County				
Court-at-Law IV	469	470	465	5
County Court-at-Law V:				
Salaries and benefits	440	440	438	2
Maintenance and operating	3	3	2	1
Training and travel	8	8	3	5
Total County				
Court-at-Law V	451	451	443	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, 2008

(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	\$ 421	\$ 425	\$ 425	\$ -
Maintenance and operating	4	4	3	1
Training and travel	8	8	5	3
Total County Court-at-Law VI	433	437	433	4
Total County Courts-at-Law	2,914	2,926	2,862	64
County Court-at-Law clerks:				
Salaries and benefits	1,431	1,431	1,371	60
Maintenance and operating	9	9	5	4
Training and travel	17	17	5	12
Total County Court-at-Law clerks	1,457	1,457	1,381	76
County clerks - probate/mental				
Salaries and benefits	294	301	301	-
Maintenance and operating	295	295	137	158
Training and travel	3	3	2	1
Total County clerks - probate/mental	592	599	440	159
District courts:				
District courts combined:				
Salaries and benefits	241	242	242	-
Maintenance and operating	271	271	223	48
Training and travel	3	3	-	3
Total district courts combined	515	516	465	51
199th district court:				
Salaries and benefits	301	302	302	-
Maintenance and operating	4	4	3	1
Training and travel	9	9	4	5
Total 199th district court	314	315	309	6
219th district court:				
Salaries and benefits	293	293	292	1
Maintenance and operating	4	4	2	2
Training and travel	9	10	10	-
Total 219th district court	306	307	304	3

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2008

(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	\$ 301	\$ 301	\$ 299	\$ 2
Maintenance and operating	4	3	2	1
Training and travel	<u>7</u>	<u>8</u>	<u>7</u>	<u>1</u>
Total 296th district court	<u>312</u>	<u>312</u>	<u>308</u>	<u>4</u>
366th district court:				
Salaries and benefits	285	286	286	-
Maintenance and operating	5	5	4	1
Training and travel	<u>7</u>	<u>7</u>	<u>3</u>	<u>4</u>
Total 366th district court	<u>297</u>	<u>298</u>	<u>293</u>	<u>5</u>
380th district court:				
Salaries and benefits	276	287	286	1
Maintenance and operating	5	5	5	-
Training and travel	<u>7</u>	<u>7</u>	<u>7</u>	<u>-</u>
Total 380th district court	<u>288</u>	<u>299</u>	<u>298</u>	<u>1</u>
401st district court:				
Salaries and benefits	299	301	301	-
Maintenance and operating	4	4	2	2
Training and travel	<u>7</u>	<u>7</u>	<u>5</u>	<u>2</u>
Total 401st district court	<u>310</u>	<u>312</u>	<u>308</u>	<u>4</u>
416th district court:				
Salaries and benefits	315	329	322	7
Maintenance and operating	4	4	3	1
Training and travel	<u>10</u>	<u>10</u>	<u>4</u>	<u>6</u>
Total 416th district court	<u>329</u>	<u>343</u>	<u>329</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, 2008

(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	\$ 273	\$ 278	\$ 278	\$ -
Maintenance and operating	4	4	4	-
Training and travel	7	7	5	2
Total 417th district court	284	289	287	2
Total district courts	2,955	2,991	2,901	90
District clerk:				
Salaries and benefits	3,449	3,449	3,401	48
Maintenance and operating	80	75	69	6
Training and travel	14	14	10	4
Total district clerk	3,543	3,538	3,480	58
Justices of the Peace:				
Justice of the Peace combined:				
Maintenance and operating	-	2	1	1
Total Justice of the Peace, combined	-	2	1	1
Justice of the Peace, Precinct 1:				
Salaries and benefits	462	462	459	3
Maintenance and operating	5	5	3	2
Training and travel	10	10	4	6
Total Justice of the Peace, Precinct 1	477	477	466	11
Justice of the Peace, Precinct 2:				
Salaries and benefits	336	340	340	-
Maintenance and operating	7	7	7	-
Training and travel	10	10	7	3
Total Justice of the Peace, Precinct 2	353	357	354	3
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	300	304	304	-
Maintenance and operating	3	3	2	1
Training and travel	4	5	5	-
Total Justice of the Peace, Precinct 3-1	307	312	311	1

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2008

(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	\$ 422	\$ 425	\$ 425	\$ -
Maintenance and operating	5	5	4	1
Training and travel	4	4	3	1
Total Justice of the Peace, Precinct 3-2	431	434	432	2
Justice of the Peace, Precinct 4:				
Salaries and benefits	543	543	540	3
Maintenance and operating	15	15	11	4
Training and travel	3	3	1	2
Total Justice of the Peace, Precinct 4	561	561	552	9
Total Justices of the Peace	2,129	2,143	2,116	27
Total judicial	14,032	14,221	13,687	534
Financial administration:				
County auditor:				
Salaries and benefits	2,248	2,248	2,127	121
Maintenance and operating	29	27	17	10
Training and travel	32	34	32	2
Total County auditor	2,309	2,309	2,176	133
Budget director:				
Salaries and benefits	498	505	505	-
Maintenance and operating	3	4	4	-
Training and travel	19	19	8	11
Total budget director	520	528	517	11
Budget collections				
Salaries and benefits	199	199	199	-
Maintenance and operating	21	20	3	17
Training and travel	9	9	3	6
Total budget collections	229	228	205	23

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2008

(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	\$ 4,254	\$ 4,254	\$ 4,069	\$ 185
Maintenance and operating	175	173	134	39
Training and travel	17	19	13	6
Total tax assessor-collector	4,446	4,446	4,216	230
Treasury:				
Salaries and benefits	130	135	135	-
Maintenance and operating	4	4	3	1
Training and travel	5	5	-	5
Total treasury	139	144	138	6
Tax appraiser:				
Maintenance and operating	1,125	1,125	1,078	47
Purchasing department:				
Salaries and benefits	1,169	1,169	1,152	17
Maintenance and operating	14	14	13	1
Training and travel	19	19	17	2
Total purchasing department	1,202	1,202	1,182	20
Total financial administration	9,970	9,982	9,512	470
Legal:				
District attorney:				
Salaries and benefits	9,769	9,788	9,547	241
Maintenance and operating	292	332	269	63
Training and travel	49	49	49	-
Total district attorney	10,110	10,169	9,865	304
Total legal	10,110	10,169	9,865	304
Public facilities:				
Health annex:				
Maintenance and operating	-	5	3	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, 2008

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Public facilities: (Continued)				
Park Hill Prairie:				
Maintenance and operating	\$ 3	\$ 3	\$ 3	\$ -
Adventure camp:				
Maintenance and operating	-	60	-	60
Tax office:				
Maintenance and operating	3	3	-	3
Justice center:				
Maintenance and operating	2,019	2,570	2,553	17
Medical examiner facility:				
Maintenance and operating	70	72	46	26
Old post office:				
Maintenance and operating	-	2	-	2
Courthouse annex:				
Maintenance and operating	3	3	-	3
Juvenile detention center:				
Maintenance and operating	74	76	70	6
County courthouse:				
Salaries and benefits	1	1	-	1
Maintenance and operating	481	414	388	26
Total County courthouse	482	415	388	27
University Drive Courts Facility:				
Maintenance and operating	730	667	638	29
Bloomdale Road Courthouse:				
Maintenance and operating	986	1,098	1,031	67
Courthouse Annex A:				
Maintenance and operating	460	411	367	44
Outlying Justice of the Peace Offices:				
Maintenance and operating	62	62	44	18

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2008

(Amounts expressed in thousands)

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Public facilities: (Continued)				
Park Plaza Sub-Courthouse:				
Maintenance and operating	\$ 109	\$ 111	\$ 72	\$ 39
Minimum security facility:				
Maintenance and operating	114	100	91	9
Service center facility:				
Maintenance and operating	171	204	180	24
Facilities management:				
Salaries and benefits	582	582	322	260
Maintenance and operating	1,478	1,478	1,404	74
Training and travel	2	2	1	1
Total facilities management	2,062	2,062	1,727	335
Building superintendent:				
Salaries and benefits	3,023	3,040	3,040	-
Maintenance and operating	125	132	100	32
Training and travel	17	17	10	7
Total building superintendent	3,165	3,189	3,150	39
Election office/warehouse:				
Maintenance and operating	33	40	38	2
Total public facilities	10,546	11,153	10,401	752
Equipment services:				
Service center:				
Salaries and benefits	1,040	1,040	1,007	33
Maintenance and operating	1,048	1,342	1,251	91
Training and travel	14	14	13	1
Total equipment services	2,102	2,396	2,271	125

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2008

(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	\$ 908	\$ 908	\$ 820	\$ 88
Fire marshal:				
Salaries and benefits	370	370	349	21
Maintenance and operating	762	762	758	4
Training and travel	2	2	2	-
Total fire marshal	1,134	1,134	1,109	25
Breathalyzer program:				
Maintenance and operating	40	40	21	19
Total breathalyzer program	40	40	21	19
Constables:				
Constable, Precinct 1:				
Salaries and benefits	1,023	1,023	965	58
Maintenance and operating	7	7	7	-
Training and travel	1	1	1	-
Total Constable, Precinct 1	1,031	1,031	973	58
Constable, Precinct 2:				
Salaries and benefits	343	343	341	2
Maintenance and operating	4	4	3	1
Training and travel	1	1	-	1
Total Constable, Precinct 2	348	348	344	4
Constable, Precinct 3:				
Salaries and benefits	1,224	1,224	1,222	2
Maintenance and operating	12	11	9	2
Training and travel	1	1	1	-
Total Constable, Precinct 3	1,237	1,236	1,232	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, 2008

(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	\$ 894	\$ 895	\$ 895	\$ -
Maintenance and operating	11	11	6	5
Training and travel	2	2	1	1
Total Constable, Precinct 4	907	908	902	6
Total Constables	3,523	3,523	3,451	72
Sheriff:				
Salaries and benefits	11,600	11,603	11,603	-
Maintenance and operating	322	315	250	65
Training and travel	32	32	31	1
Total sheriff	11,954	11,950	11,884	66
Jail operations:				
Salaries and benefits	17,318	17,440	17,440	-
Maintenance and operating	1,165	1,266	1,218	48
Training and travel	18	18	13	5
Total jail operations	18,501	18,724	18,671	53
Minimum security operations:				
Salaries and benefits	2,780	2,780	2,693	87
Maintenance and operating	261	294	286	8
Training and travel	1	1	-	1
Total minimum security operations	3,042	3,075	2,979	96
Medical examiner:				
Salaries and benefits	742	742	725	17
Maintenance and operating	181	304	266	38
Training and travel	10	5	2	3
Total medical examiner	933	1,051	993	58
Civil defense:				
Maintenance and operating	5	5	5	-
Training and travel	1	-	-	-
Total civil defense	6	5	5	-

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2008

(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	\$ 78	\$ 78	\$ 77	\$ 1
Maintenance and operating	1	1	-	1
Total highway patrol	79	79	77	2
Juvenile board:				
Maintenance and operating	250	435	434	1
Community supervision:				
Maintenance and operating	60	60	60	-
Total community supervision	60	60	60	-
County corrections center:				
Salaries and benefits	202	207	207	-
Maintenance and operating	2	2	2	-
Total County corrections center	204	209	209	-
Child abuse task force:				
Salaries and benefits	282	281	127	154
Training and travel	2	6	6	-
Total child abuse task force	284	287	133	154
911 addressing:				
Salaries and benefits	476	476	473	3
Maintenance and operating	68	68	42	26
Training and travel	11	11	10	1
Total 911 addressing	555	555	525	30
Jail cafeteria:				
Maintenance and operating	47	47	38	9
Total jail cafeteria	47	47	38	9
Holding facility:				
Salaries and benefits	2,291	2,329	2,329	-
Maintenance and operating	14	14	8	6
Training and travel	2	2	2	-
Total holding facility	2,307	2,345	2,339	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, 2008****(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	\$ 456	\$ 456	\$ 424	\$ 32
Maintenance and operating	4	4	2	2
Training and travel	19	19	18	1
Total homeland security	479	479	444	35
Total public safety	44,306	44,906	44,192	714
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	1,269	1,269	1,269	-
Child protective board:				
Maintenance and operating	-	40	40	-
Inmate health:				
Maintenance and operating	4,127	4,127	3,864	263
Pauper care and charity:				
Maintenance and operating	3	3	-	3
Substance abuse:				
Salaries and benefits	245	245	244	1
Maintenance and operating	5	5	2	3
Training and travel	2	2	2	-
Total substance abuse	252	252	248	4
Indigent defense coordinator:				
Salaries and benefits	180	180	108	72
Maintenance and operating	3	3	1	2
Training and travel	2	2	2	-
Total indigent defense coordinator	185	185	111	74
Indigent criminal defendants:				
Maintenance and operating	4,605	5,303	5,300	3
Total health and welfare	10,441	11,179	10,832	347

**(continued)**

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2008

(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	\$ 290	\$ 290	\$ 290	\$ -
Open space:				
Salaries and benefits	11	11	11	-
Maintenance and operating	16	17	10	7
Total open space	27	28	21	7
Historical society:				
Maintenance and operating	177	175	112	63
Training and travel	-	2	2	-
Total culture and recreation	494	495	425	70
Conservation:				
Agriculture extension services:				
Salaries and benefits	309	309	282	27
Maintenance and operating	7	7	6	1
Training and travel	8	9	8	1
Total agriculture extension service	324	325	296	29
Total conservation	324	325	296	29

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2008

(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:				
ERP	\$ 36	\$ 36	\$ -	\$ 36
Non-departmental	259	279	56	223
Non-departmental Capital replacement	647	647	233	414
Administrative services	-	66	63	3
Data processing	342	342	192	150
Elections	22	23	22	1
Records	2	2	-	2
Telecommunications	152	189	149	40
Total general administration	1,460	1,584	715	869
Judicial:				
County courts-at-law clerks	4	5	4	1
County court-at-law VI	-	-	-	-
Justice of the peace - precinct I	5	5	4	1
401st district court	1	1	-	1
District clerk	11	20	18	2
Total judicial	21	31	26	5
Financial administration:				
County auditor	7	7	6	1
Budget director	3	3	3	-
Tax assessor-collector	161	199	196	3
Purchasing department	1	1	-	1
Total financial administration	172	210	205	5

(continued)

# **COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2008

(Amounts expressed in thousands)

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Legal:				
District storey	\$ 16	\$ 16	\$ 13	\$ 3
Total judicial	<u>16</u>	<u>16</u>	<u>13</u>	<u>3</u>
Public facilities:				
Building superintendent	<u>26</u>	<u>28</u>	<u>23</u>	<u>5</u>
Total judicial	<u>26</u>	<u>28</u>	<u>23</u>	<u>5</u>
Equipment services:				
Equipment Services	<u>793</u>	<u>720</u>	<u>607</u>	<u>113</u>
Total equipment services	<u>793</u>	<u>720</u>	<u>607</u>	<u>113</u>
Public safety:				
Fire marshal	-	4	4	-
Constable, Precinct 4	8	8	7	1
Sheriff	166	173	87	86
Jail operations	110	110	104	6
Minimum security operations	7	7	2	5
Community supervision	-	6	3	3
911 addressing	5	5	5	-
Holding facility	3	3	-	3
Homeland security	<u>2</u>	<u>5</u>	<u>5</u>	<u>-</u>
Total public safety	<u>301</u>	<u>321</u>	<u>217</u>	<u>104</u>
Health and welfare:				
Substance abuse	<u>3</u>	<u>3</u>	<u>2</u>	<u>1</u>
Total health and welfare	<u>3</u>	<u>3</u>	<u>2</u>	<u>1</u>
Conservation:				
Agriculture extension Services	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Total conservation	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Total capital outlay	<u>2,794</u>	<u>2,915</u>	<u>1,810</u>	<u>1,105</u>
Total expenditures	\$ <u>146,768</u>	\$ <u>136,619</u>	\$ <u>124,301</u>	\$ <u>12,318</u>

**COLLIN COUNTY, TEXAS****Additional Supplementary Information****Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actua****Unlimited Tax Road Bond Series 2007 Capital Projects Fund****From Inception and for the Year Ended September 30, 2008****(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	\$ <u>1,056</u>	\$ <u>1,386</u>	\$ <u>2,442</u>	\$ <u>2,442</u>
Total revenues	<u>1,056</u>	<u>1,386</u>	<u>2,442</u>	<u>2,442</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>1,418</u>	<u>21,354</u>	<u>22,772</u>	<u>50,632</u>
Total expenditures	<u>1,418</u>	<u>21,354</u>	<u>22,772</u>	<u>50,632</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>362</u> )	( <u>19,968</u> )	( <u>20,330</u> )	( <u>48,190</u> )
Other financing sources (uses):				
Bond proceeds	<u>48,190</u>	<u>-</u>	<u>48,190</u>	<u>48,190</u>
Total other financing sources (uses)	<u>48,190</u>	<u>-</u>	<u>48,190</u>	<u>48,190</u>
Net change in fund balance	\$ <u><u>47,828</u></u>	( <u>19,968</u> )	\$ <u><u>27,860</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>47,828</u>		
Fund balance – ending		\$ <u><u>27,860</u></u>		

**COLLIN COUNTY, TEXAS****Additional Supplementary Information****Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actua****Unlimited Tax Road Bond Series 2008 07PROJ Capital Projects Fund****From Inception and for the Year Ended September 30, 2008****(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	\$ <u>-</u>	\$ <u>132</u>	\$ <u>132</u>	\$ <u>132</u>
Total revenues	<u>-</u>	<u>132</u>	<u>132</u>	<u>132</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>-</u>	<u>3,060</u>	<u>3,060</u>	<u>25,152</u>
Total expenditures	<u>-</u>	<u>3,060</u>	<u>3,060</u>	<u>25,152</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>( 2,928)</u>	<u>( 2,928)</u>	<u>( 25,020)</u>
Other financing sources (uses):				
Bond proceeds	<u>-</u>	<u>25,020</u>	<u>25,020</u>	<u>25,020</u>
Total other financing sources (uses)	<u>-</u>	<u>25,020</u>	<u>25,020</u>	<u>25,020</u>
Net change in fund balance	\$ <u>-</u>	<u>22,092</u>	\$ <u>22,092</u>	\$ <u>-</u>
Fund balance – beginning		<u>-</u>		
Fund balance – ending		\$ <u>22,092</u>		

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

### 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, 2008

(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:				
Property	\$ 26,159	\$ 16,159	\$ 14,932	\$ ( 1,227)
Interest	<u>1,125</u>	<u>1,125</u>	<u>1,064</u>	<u>( 61)</u>
Total revenues	<u>27,284</u>	<u>17,284</u>	<u>15,996</u>	<u>( 1,288)</u>
Expenditures:				
Current:				
Public facilities				
Maintenance and operating	<u>153</u>	<u>197</u>	<u>104</u>	<u>93</u>
Total public facilities	<u>153</u>	<u>197</u>	<u>104</u>	<u>93</u>
Public transportation				
Maintenance and operating	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total public facilities	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Capital outlay:				
Public facilities	9,525	28,874	16,621	12,253
Public safety	-	563	551	12
Public transportation	<u>-</u>	<u>5,000</u>	<u>536</u>	<u>4,464</u>
Total capital outlay	<u>9,525</u>	<u>34,437</u>	<u>17,708</u>	<u>16,729</u>
Total expenditures	<u>9,678</u>	<u>44,634</u>	<u>17,812</u>	<u>26,822</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,606</u>	<u>( 27,350)</u>	<u>( 1,816)</u>	<u>25,534</u>
Other financing sources (uses):				
Transfers in	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balance	17,606	( 17,350)	8,184	<u>\$ 25,534</u>
Fund balance – beginning	<u>32,285</u>	<u>32,285</u>	<u>32,285</u>	
Fund balance – ending	<u>\$ 49,891</u>	<u>\$ 14,935</u>	<u>\$ 40,469</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.



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

**COUNTY CLERK RECORDS, MANAGEMENT, AND PRESERVATION FUND** – to account for the collection of the County Clerk's statutory document preservation fee and the expenditure of those fees for records management and preservation services.

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

**DISTRICT ATTORNEY DEFERRED PROSECUTION PROGRAM** – is used to account for participation fees paid by defendants who have entered the program as an alternative to prosecution for specific crimes, with the intent that successful completion of the program will remove the arrest and details from their record.

**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.

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

**CHILD ABUSE PREVENTION** – is used to account for fees paid by convicted defendants of child abuse crimes, with specific requirements as to its use for child abuse prevention programs and education.

**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.

**DRUG COURT PROGRAM** – participation fees paid by defendants required to maintain testing throughout their probation period.

**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.

### **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 year.

**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.

## **DEBT SERVICE FUNDS** (Continued)

**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 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.

**LIMITED TAX PERMANENT IMPROVEMENT BOND 2008 SINKING FUND** – to accumulate monies for the payment of the \$16,715 in limited tax permanent improvement bonds, series 2008. They are due in varying amounts plus interest until the year 2028. The interest rates vary from 3.625% to 5.0%. 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.

### **DEBT SERVICE FUNDS** (Continued)

**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 \$63,375 in unlimited tax road and refunding bonds. They are due in varying amounts plus interest through the year 2027. 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.

**UNLIMITED TAX ROAD & REFUNDING BOND 2008 SINKING FUND** – to accumulate monies for the payment of \$41,000 in unlimited tax road and refunding bonds. They are due in varying amounts plus interest through the year 2028. The interest rates vary from 4.0% to 5.5%. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**TAX NOTES 2004 SINKING FUND** – to accumulate monies for the payment of \$4,500 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 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 in Unlimited Tax Refunding Bonds. They are due in varying amounts plus interest through the years 2015. The interest rates vary from 4.0% to 5.0%. Debt Service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

### **CAPITAL 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 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 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 of general obligation bond proceeds.

## **CAPITAL PROJECT FUNDS** (Continued)

**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 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.

**LIMITED TAX PERMANENT IMPROVEMENT 2008 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 \$16,715 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 2004 FUND** – to account for the bond proceeds issued for the purpose of roads and highways, 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 \$54,910 in 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, 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 of general obligation bond proceeds.

### **CAPITAL PROJECT FUNDS** (Continued)

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

**UNLIMITED TAX ROAD BOND FUND 2008 (03 PROJ)** – to account for the costs of constructing and maintaining roads, bridges and highways. Financing is provided by \$41,000 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 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 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.

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

## **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 Countywide animal shelter.

## **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.

**AGENCY FUNDS** (Continued)

**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.



**COLLIN COUNTY, TEXAS**

## Combining Balance Sheet

## Nonmajor Governmental Funds

September 30, 2008

(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	\$ 11,959	\$ 5,829	\$ 86,613	\$ 104,401
Investments	1,629	-	23,100	24,729
Receivables:				
Taxes (net of allowance for uncollectibles)	13	819	-	832
Due from other governments	1,317	-	-	1,317
Due from other funds	6	2,687	2,208	4,901
Miscellaneous	<u>69</u>	<u>32</u>	<u>154</u>	<u>255</u>
Total assets	<u>\$ 14,993</u>	<u>\$ 9,367</u>	<u>\$ 112,075</u>	<u>\$ 136,435</u>
<b>Liabilities</b>				
Accounts payable	\$ 248	\$ 1	\$ 3,385	\$ 3,634
Payroll related costs payable	294	-	-	294
Due to other governments	18	-	-	18
Due to other funds	1,811	975	3,612	6,398
Deferred revenue	310	-	146	456
Deferred tax revenue	<u>10</u>	<u>680</u>	<u>-</u>	<u>690</u>
Total liabilities	<u>2,691</u>	<u>1,656</u>	<u>7,143</u>	<u>11,490</u>
<b>Fund balances</b>				
Reserved for:				
Debt service	-	7,711	-	7,711
Capital projects	-	-	69,037	69,037
Meyers Park Foundation	122	-	-	122
Encumbrances	2,363	-	35,895	38,258
Unreserved/undesignated	<u>9,817</u>	<u>-</u>	<u>-</u>	<u>9,817</u>
Total fund balances	<u>12,302</u>	<u>7,711</u>	<u>104,932</u>	<u>124,945</u>
Total liabilities and fund balances	<u>\$ 14,993</u>	<u>\$ 9,367</u>	<u>\$ 112,075</u>	<u>\$ 136,435</u>

# COLLIN COUNTY, TEXAS

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

### Nonmajor Governmental Funds

For the Year Ended September 30, 2008

(Amounts expressed in thousands)

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:				
Taxes:				
Property	\$ 663	\$ 37,250	\$ 45	\$ 37,958
Fees and permits	647	-	10	657
Federal and state funds	6,112	-	1,156	7,268
Charges for services	3,666	-	-	3,666
Fines and forfeitures	113	-	-	113
Other local government funds	-	-	487	487
Interest	465	858	3,423	4,746
Miscellaneous	214	-	4	218
Total revenues	<u>11,880</u>	<u>38,108</u>	<u>5,125</u>	<u>55,113</u>
Expenditures:				
General administration	718	-	-	718
Judicial	2,005	-	-	2,005
Legal	140	-	-	140
Public facilities	179	-	-	179
Public safety	11,594	-	-	11,594
Health and welfare	2,805	-	-	2,805
Culture and recreation	602	-	-	602
Capital projects – capital outlay	1,985	-	26,975	28,960
Debt service:				
Principal retirement	-	21,560	-	21,560
Interest and fiscal charges	-	18,062	-	18,062
Bond issuance costs	-	253	-	253
Total expenditures	<u>20,028</u>	<u>39,875</u>	<u>26,975</u>	<u>86,878</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 8,148)</u>	<u>( 1,767)</u>	<u>( 21,850)</u>	<u>( 31,765)</u>
Other financing sources (uses):				
Transfers in	9,460	637	-	10,097
Transfers out	( 1,426)	( 637)	-	( 2,063)
Debt issuance	-	10,394	22,301	32,695
Refunding escrow payments	-	( 10,280)	-	( 10,280)
Premium on sale of bonds	-	177	380	557
Total other financing sources (uses)	<u>8,034</u>	<u>291</u>	<u>22,681</u>	<u>31,006</u>
Net change in fund balances	<u>( 114)</u>	<u>( 1,476)</u>	<u>831</u>	<u>( 759)</u>
Fund balances – beginning	<u>12,416</u>	<u>9,187</u>	<u>104,101</u>	<u>125,704</u>
Fund balances – ending	<u><u>\$ 12,302</u></u>	<u><u>\$ 7,711</u></u>	<u><u>\$ 104,932</u></u>	<u><u>\$ 124,945</u></u>

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
September 30, 2008  
(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	\$ 20	\$ 429	\$ 156	\$ 244	\$ 153	\$ 29	\$ 580	\$ -
Investments	-	-	-	-	-	-	1,080	-
Receivables:								
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	196	-
Due from other funds	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1	-	12	3
Total assets	<u>\$ 20</u>	<u>\$ 429</u>	<u>\$ 156</u>	<u>\$ 244</u>	<u>\$ 154</u>	<u>\$ 29</u>	<u>\$ 1,868</u>	<u>\$ 3</u>
<b>Liabilities</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ 14	\$ 1
Payroll related costs payable	-	-	-	-	-	-	209	2
Due to other governments	-	-	-	-	-	-	5	-
Due to other funds	-	-	-	-	-	-	877	2
Deferred revenue	-	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>1,105</u>	<u>5</u>
<b>Fund balances</b>								
Reserved for:								
Myers Park Foundation	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	50	-
Unreserved/undesignated	<u>20</u>	<u>429</u>	<u>156</u>	<u>234</u>	<u>154</u>	<u>29</u>	<u>713</u>	<u>( 2)</u>
Total fund balances	<u>20</u>	<u>429</u>	<u>156</u>	<u>234</u>	<u>154</u>	<u>29</u>	<u>763</u>	<u>( 2)</u>
Total liabilities and fund balances	<u>\$ 20</u>	<u>\$ 429</u>	<u>\$ 156</u>	<u>\$ 244</u>	<u>\$ 154</u>	<u>\$ 29</u>	<u>\$ 1,868</u>	<u>\$ 3</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
September 30, 2008  
(Amounts expressed in thousands)

						County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Justice Court Technology
<b>Assets</b>	<b>Jury</b>	<b>Law Library</b>	<b>Myers Park Operating</b>	<b>Farm Museum Memorial</b>	<b>Open Space Parks</b>			
Cash and cash equivalents	\$ 589	\$ 937	\$ 414	\$ 10	\$ 3	\$ 2,240	\$ 651	\$ 546
Investments	-	549	-	-	-	-	-	-
Receivables:								
Taxes (net of allowance for uncollectibles)	13	-	-	-	-	-	-	-
Due from other governments	70	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Miscellaneous	1	-	1	-	-	-	-	-
Total assets	<u>\$ 673</u>	<u>\$ 1,486</u>	<u>\$ 415</u>	<u>\$ 10</u>	<u>\$ 3</u>	<u>\$ 2,240</u>	<u>\$ 651</u>	<u>\$ 546</u>
<b>Liabilities</b>								
Accounts payable	\$ 28	\$ 8	\$ 21	\$ -	\$ -	\$ 91	\$ -	\$ -
Payroll related costs payable	5	4	10	-	-	5	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Deferred tax revenue	10	-	-	-	-	-	-	-
Total liabilities	<u>43</u>	<u>12</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>96</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>								
Reserved for:								
Myers Park Foundation	-	-	-	-	-	-	-	-
Encumbrances	27	-	2	-	-	792	272	19
Unreserved/undesignated	603	1,474	382	10	3	1,352	379	527
Total fund balances	<u>630</u>	<u>1,474</u>	<u>384</u>	<u>10</u>	<u>3</u>	<u>2,144</u>	<u>651</u>	<u>546</u>
Total liabilities and fund balances	<u>\$ 673</u>	<u>\$ 1,486</u>	<u>\$ 415</u>	<u>\$ 10</u>	<u>\$ 3</u>	<u>\$ 2,240</u>	<u>\$ 651</u>	<u>\$ 546</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
September 30, 2008  
(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>	<b>District Attorney Special Drug Forfeiture</b>
Cash and cash equivalents	\$ 1,125	\$ 178	\$ 33	\$ 1	\$ 763	\$ 730	\$ 116	\$ 387
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Miscellaneous	-	1	-	-	2	-	1	-
Total assets	<u>\$ 1,125</u>	<u>\$ 179</u>	<u>\$ 33</u>	<u>\$ 1</u>	<u>\$ 765</u>	<u>\$ 730</u>	<u>\$ 117</u>	<u>\$ 387</u>
<b>Liabilities</b>								
Accounts payable	\$ -	\$ 1	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -
Payroll related costs payable	9	19	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>9</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>								
Reserved for:								
Myers Park Foundation	-	-	-	-	-	-	-	-
Encumbrances	184	-	-	-	66	680	5	13
Unreserved/undesignated	932	159	33	1	686	50	112	374
Total fund balances	<u>1,116</u>	<u>159</u>	<u>33</u>	<u>1</u>	<u>752</u>	<u>730</u>	<u>117</u>	<u>387</u>
Total liabilities and fund balances	<u>\$ 1,125</u>	<u>\$ 179</u>	<u>\$ 33</u>	<u>\$ 1</u>	<u>\$ 765</u>	<u>\$ 730</u>	<u>\$ 117</u>	<u>\$ 387</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
September 30, 2008  
(Amounts expressed in thousands)

<b>Assets</b>	<b>District Attorney Service Fee</b>	<b>Meyers Park Foundation</b>	<b>County Records Management and Preservation</b>	<b>District Attorney Deferred Prosecution Program</b>	<b>Drug Court Program</b>	<b>Grants</b>	<b>Nonmajor Special Revenue Funds Total</b>
Cash and cash equivalents	\$ 229	\$ 122	\$ 890	\$ 6	\$ 33	\$ 345	\$ 11,959
Investments	-	-	-	-	-	-	1,629
Receivables:							
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	13
Due from other governments	-	-	-	-	-	1,051	1,317
Due from other funds	-	-	-	-	-	6	6
Miscellaneous	43	-	-	2	-	2	69
Total assets	<u>\$ 272</u>	<u>\$ 122</u>	<u>\$ 890</u>	<u>\$ 8</u>	<u>\$ 33</u>	<u>\$ 1,404</u>	<u>\$ 14,993</u>
<b>Liabilities</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 59	\$ 248
Payroll related costs payable	-	-	-	-	-	31	294
Due to other governments	-	-	-	-	-	13	18
Due to other funds	-	-	-	-	-	932	1,811
Deferred revenue	-	-	-	-	-	310	310
Deferred tax revenue	-	-	-	-	-	-	10
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>1,345</u>	<u>2,691</u>
<b>Fund balances</b>							
Reserved for:							
Myers Park Foundation	-	122	-	-	-	-	122
Encumbrances	-	-	-	-	-	253	2,363
Unreserved/undesignated	272	-	890	8	31	( 194)	9,817
Total fund balances	<u>272</u>	<u>122</u>	<u>890</u>	<u>8</u>	<u>31</u>	<u>59</u>	<u>12,302</u>
Total liabilities and fund balances	<u>\$ 272</u>	<u>\$ 122</u>	<u>\$ 890</u>	<u>\$ 8</u>	<u>\$ 33</u>	<u>\$ 1,404</u>	<u>\$ 14,993</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, 2008  
(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	-	60	-	-	38	-	2,108	-
Charges for services	-	-	63	189	-	-	676	43
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	1	14	4	10	5	1	79	1
Miscellaneous	-	-	-	-	-	4	1	-
Total revenues	<u>1</u>	<u>74</u>	<u>67</u>	<u>199</u>	<u>43</u>	<u>5</u>	<u>2,864</u>	<u>44</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	-	316	-	-	-	-
Legal	-	-	-	-	4	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	31	-	10,204	99
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	6	4	139	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>316</u>	<u>41</u>	<u>4</u>	<u>10,343</u>	<u>99</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>74</u>	<u>67</u>	<u>( 117)</u>	<u>2</u>	<u>1</u>	<u>( 7,479)</u>	<u>( 55)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	7,564	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,564</u>	<u>-</u>
Net change in fund balances	1	74	67	( 117)	2	1	85	( 55)
Fund balances – beginning	19	355	89	351	152	28	678	53
Fund balances – ending	<u>\$ 20</u>	<u>\$ 429</u>	<u>\$ 156</u>	<u>\$ 234</u>	<u>\$ 154</u>	<u>\$ 29</u>	<u>\$ 763</u>	<u>\$ ( 2)</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, 2008  
(Amounts expressed in thousands)

	<u><b>July</b></u>	<u><b>Law Library</b></u>	<u><b>Meyers Park Operating</b></u>	<u><b>Farm Museum Memorial</b></u>	<u><b>Open Space Parks</b></u>	<u><b>County Clerk Records Management and Preservation</b></u>	<u><b>District Clerk Records Management and Preservation</b></u>	<u><b>Justice Court Technology</b></u>
Revenues:								
Taxes								
Property	\$ 663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and permits	-	-	-	-	-	-	-	-
Federal and state funds	276	-	-	-	-	-	-	-
Charges for services	24	443	114	-	-	636	76	108
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	27	47	16	-	-	84	35	17
Miscellaneous	-	16	-	-	-	-	-	-
Total revenues	<u>990</u>	<u>506</u>	<u>130</u>	<u>-</u>	<u>-</u>	<u>720</u>	<u>111</u>	<u>125</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	315	-	-
Judicial	883	310	-	-	-	-	28	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	602	-	-	-	-	-
Capital outlay	180	2	39	-	-	1,077	-	54
Total expenditures	<u>1,063</u>	<u>312</u>	<u>641</u>	<u>-</u>	<u>-</u>	<u>1,392</u>	<u>28</u>	<u>54</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 73)</u>	<u>194</u>	<u>( 511)</u>	<u>-</u>	<u>-</u>	<u>( 672)</u>	<u>83</u>	<u>71</u>
Other financing sources (uses):								
Transfers in	-	-	518	-	-	-	-	-
Transfers out	-	-	-	-	-	-	( 640)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 640)</u>	<u>-</u>
Net change in fund balances	<u>( 73)</u>	<u>194</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>( 672)</u>	<u>( 557)</u>	<u>71</u>
Fund balances – beginning	703	1,280	377	10	3	2,816	1,208	475
Fund balances – ending	<u>\$ 630</u>	<u>\$ 1,474</u>	<u>\$ 384</u>	<u>\$ 10</u>	<u>\$ 3</u>	<u>\$ 2,144</u>	<u>\$ 651</u>	<u>\$ 546</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, 2008  
(Amounts expressed in thousands)

	<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>	<b>District Attorney Special Drug Forfeiture</b>
Revenues:								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and permits	-	647	-	-	-	-	-	-
Federal and state funds	-	-	6	-	-	-	-	-
Charges for services	340	-	-	-	605	-	-	-
Fines and forfeitures	-	-	-	-	-	-	49	64
Interest	39	9	1	-	39	4	4	12
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>379</u>	<u>656</u>	<u>7</u>	<u>-</u>	<u>644</u>	<u>4</u>	<u>53</u>	<u>76</u>
Expenditures:								
Current:								
General administration	-	-	-	-	265	-	-	-
Judicial	462	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	3
Public facilities	144	-	-	-	-	35	-	-
Public safety	-	828	-	-	-	-	23	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	17	-	-	-	30	9	-	14
Total expenditures	<u>623</u>	<u>828</u>	<u>-</u>	<u>-</u>	<u>295</u>	<u>44</u>	<u>23</u>	<u>17</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 244)</u>	<u>( 172)</u>	<u>7</u>	<u>-</u>	<u>349</u>	<u>( 40)</u>	<u>30</u>	<u>59</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	732	-	-
Transfers out	-	-	-	-	( 732)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 732)</u>	<u>732</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>( 244)</u>	<u>( 172)</u>	<u>7</u>	<u>-</u>	<u>( 383)</u>	<u>692</u>	<u>30</u>	<u>59</u>
Fund balances – beginning	<u>1,360</u>	<u>331</u>	<u>26</u>	<u>1</u>	<u>1,135</u>	<u>38</u>	<u>87</u>	<u>328</u>
Fund balances – ending	<u>\$ 1,116</u>	<u>\$ 159</u>	<u>\$ 33</u>	<u>\$ 1</u>	<u>\$ 752</u>	<u>\$ 730</u>	<u>\$ 117</u>	<u>\$ 387</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, 2008  
(Amounts expressed in thousands)

	<b>District Attorney Service Fee</b>	<b>Meyers Park Foundation</b>	<b>County Records Management and Preservation</b>	<b>District Attorney Deferred Prosecution Program</b>	<b>Drug Court Program</b>	<b>Grants</b>	<b>Nonmajor Special Revenue Funds Total</b>
Revenues:							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663
Fees and permits	-	-	-	-	-	-	647
Federal and state funds	-	-	-	-	-	3,624	6,112
Charges for services	116	-	188	8	37	-	3,666
Fines and forfeitures	-	-	-	-	-	-	113
Interest	-	4	9	-	-	3	465
Miscellaneous	-	-	-	-	-	193	214
Total revenues	<u>116</u>	<u>4</u>	<u>197</u>	<u>8</u>	<u>37</u>	<u>3,820</u>	<u>11,880</u>
Expenditures:							
Current:							
General administration	-	-	-	-	-	138	718
Judicial	-	-	-	-	6	-	2,005
Legal	82	-	-	-	-	51	140
Public facilities	-	-	-	-	-	-	179
Public safety	-	-	-	-	-	409	11,594
Health and welfare	-	-	-	-	-	2,805	2,805
Culture and recreation	-	-	-	-	-	-	602
Capital outlay:	-	-	-	-	-	414	1,985
Total expenditures	<u>82</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>3,817</u>	<u>20,028</u>
Excess (deficiency) of revenues over (under) expenditures	<u>34</u>	<u>4</u>	<u>197</u>	<u>8</u>	<u>31</u>	<u>3</u>	<u>( 8,148)</u>
Other financing sources (uses):							
Transfers in	-	-	640	-	-	6	9,460
Transfers out	( 19)	-	-	-	-	( 35)	( 1,426)
Total other financing sources (uses)	<u>( 19)</u>	<u>-</u>	<u>640</u>	<u>-</u>	<u>-</u>	<u>( 29)</u>	<u>8,034</u>
Net change in fund balances	15	4	837	8	31	( 26)	( 114)
Fund balances – beginning	<u>257</u>	<u>118</u>	<u>53</u>	<u>-</u>	<u>-</u>	<u>85</u>	<u>12,416</u>
Fund balances – ending	<u>\$ 272</u>	<u>\$ 122</u>	<u>\$ 890</u>	<u>\$ 8</u>	<u>\$ 31</u>	<u>\$ 59</u>	<u>\$ 12,302</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, 2008

(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	\$ <u>1</u>	\$ <u>1</u>	\$ <u>1</u>	\$ <u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1	1	1	\$ <u>-</u>
Fund balance at beginning of year	<u>19</u>	<u>19</u>	<u>19</u>	
Fund balance at end of year	\$ <u>20</u>	\$ <u>20</u>	\$ <u>20</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, 2008

(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	\$ 59	\$ 59	\$ 60	\$ 1
Interest	-	-	14	14
Total revenues	<u>59</u>	<u>59</u>	<u>74</u>	<u>15</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	59	59	74	\$ <u>15</u>
Fund balance at beginning of year	<u>355</u>	<u>355</u>	<u>355</u>	
Fund balance at end of year	<u>\$ 414</u>	<u>\$ 414</u>	<u>\$ 429</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, 2008

(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	\$ 67	\$ 67	\$ 63	\$( 4)
Interest	<u>5</u>	<u>5</u>	<u>4</u>	<u>( 1)</u>
Total revenues	<u>72</u>	<u>72</u>	<u>67</u>	<u>( 5)</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>60</u>	<u>60</u>	<u>-</u>	<u>60</u>
Total expenditures	<u>60</u>	<u>60</u>	<u>-</u>	<u>60</u>
Excess (deficiency) of revenues over (under) expenditures	12	12	67	\$ <u>55</u>
Fund balance at beginning of year	<u>89</u>	<u>89</u>	<u>89</u>	
Fund balance at end of year	\$ <u>101</u>	\$ <u>101</u>	\$ <u>156</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, 2008

(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	\$ 188	\$ 188	\$ 189	\$ 1
Interest	19	19	10	( 9)
Total revenues	<u>207</u>	<u>207</u>	<u>199</u>	<u>( 8)</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	234	252	252	-
County Courts - maintenance and operating	109	86	57	29
Justice of the Peace - maintenance and operating	3	7	7	-
Total expenditures	<u>346</u>	<u>345</u>	<u>316</u>	<u>29</u>
Excess (deficiency) of revenues over (under) expenditures	( 139)	( 138)	( 117)	\$ <u>21</u>
Fund balance at beginning of year	<u>351</u>	<u>351</u>	<u>351</u>	
Fund balance at end of year	<u>\$ 212</u>	<u>\$ 213</u>	<u>\$ 234</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, 2008

(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	\$ -	\$ 37	\$ 38	\$ 1
Interest	-	7	5	( 2)
Total revenues	-	44	43	( 1)
Expenditures:				
Current:				
Legal:				
District Attorney:				
Training and travel	-	5	4	1
Total district attorney	-	5	4	1
Public safety:				
Sheriff's office:				
Training and travel	-	94	24	70
Total Sheriff's office	-	94	24	70
Constables - training and travel	-	37	5	32
Fire Marshal - training and travel	-	6	2	4
Total public safety	-	137	31	106
Capital outlay:				
Public safety	2	-	6	( 6)
Total expenditures	2	142	41	101
Excess (deficiency) of revenues over (under) expenditures	( 2)	( 98)	2	\$ 100
Fund balance at beginning of year	152	152	152	
Fund balance at end of year	\$ 150	\$ 54	\$ 154	

## 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, 2008  
(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	\$ 28	\$ 28	\$ 43	\$ 15
Interest	<u>3</u>	<u>3</u>	<u>1</u>	<u>( 2)</u>
Total revenues	<u>31</u>	<u>31</u>	<u>44</u>	<u>13</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	65	68	68	-
Maintenance and operating	24	27	26	1
Training and travel	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
Total expenditures	<u>94</u>	<u>100</u>	<u>99</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	( 63)	( 69)	( 55)	\$ <u><u>14</u></u>
Fund balance at beginning of year	<u>53</u>	<u>53</u>	<u>53</u>	
Fund balance at end of year	<u><u>\$ ( 10)</u></u>	<u><u>\$ ( 16)</u></u>	<u><u>\$ ( 2)</u></u>	



# **COLLIN COUNTY, TEXAS**

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

### Jury Special Revenue Fund

For the year ended September 30, 2008  
(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	\$ 659	\$ 659	\$ 663	\$ 4
Federal and state funds	250	250	276	26
Charges for services	20	20	24	4
Interest	33	33	27	( 6)
Miscellaneous	<u>16</u>	<u>16</u>	<u>-</u>	<u>( 16)</u>
Total revenues	<u>978</u>	<u>978</u>	<u>990</u>	<u>12</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	225	226	225	1
Maintenance and operating	731	730	654	76
Training and travel	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Total Judicial	<u>960</u>	<u>960</u>	<u>883</u>	<u>77</u>
Capital outlay	<u>294</u>	<u>294</u>	<u>180</u>	<u>114</u>
Total expenditures	<u>1,254</u>	<u>1,254</u>	<u>1,063</u>	<u>191</u>
Excess (deficiency) of revenues over expenditures	( 276)	( 276)	( 73)	\$ <u>203</u>
Fund balance at beginning of year	<u>703</u>	<u>703</u>	<u>703</u>	
Fund balance at end of year	\$ <u>427</u>	\$ <u>427</u>	\$ <u>630</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, 2008  
(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	\$ 420	\$ 420	\$ 443	\$ 23
Interest	72	72	47	( 25)
Miscellaneous	<u>16</u>	<u>16</u>	<u>16</u>	<u>-</u>
Total revenues	<u>508</u>	<u>508</u>	<u>506</u>	<u>( 2)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	204	204	181	23
Maintenance and operating	150	150	127	23
Training and travel	<u>3</u>	<u>3</u>	<u>2</u>	<u>1</u>
Total Judicial	<u>357</u>	<u>357</u>	<u>310</u>	<u>47</u>
Capital outlay	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Total expenditures	<u>359</u>	<u>359</u>	<u>312</u>	<u>47</u>
Excess (deficiency) of revenues over expenditures	149	149	194	\$ <u>45</u>
Fund balance at beginning of year	<u>1,280</u>	<u>1,280</u>	<u>1,280</u>	
Fund balance at end of year	\$ <u>1,429</u>	\$ <u>1,429</u>	\$ <u>1,474</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, 2008  
(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	\$ 85	\$ 85	\$ 114	\$ 29
Interest	6	6	16	10
Total revenues	<u>91</u>	<u>91</u>	<u>130</u>	<u>39</u>
Expenditures:				
Current:				
Culture and recreation:				
Salaries and benefits	507	507	443	64
Maintenance and operating	189	189	158	31
Training and travel	3	3	1	2
Total Culture and recreation	<u>699</u>	<u>699</u>	<u>602</u>	<u>97</u>
Capital outlay	<u>41</u>	<u>41</u>	<u>39</u>	<u>2</u>
Total expenditures	<u>740</u>	<u>740</u>	<u>641</u>	<u>99</u>
Excess (deficiency) of revenues over (under) expenditures	( 649)	( 649)	( 511)	138
Other financing sources:				
Transfers in	<u>518</u>	<u>518</u>	<u>518</u>	<u>-</u>
Net change in fund balance	( 131)	( 131)	7	<u>\$ 138</u>
Fund balance at beginning of year	<u>377</u>	<u>377</u>	<u>377</u>	
Fund balance at end of year	<u>\$ 246</u>	<u>\$ 246</u>	<u>\$ 384</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, 2008  
(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	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	\$ -
Fund balance beginning of year	3	3	3	
Fund balance at end of year	\$ 3	\$ 3	\$ 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, 2008  
(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	\$ 950	\$ 950	\$ 636	\$( 314)
Interest	<u>140</u>	<u>140</u>	<u>84</u>	<u>( 56)</u>
Total revenues	<u>1,090</u>	<u>1,090</u>	<u>720</u>	<u>( 370)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	206	206	201	5
Maintenance and operating	876	862	104	758
Training travel	<u>23</u>	<u>23</u>	<u>10</u>	<u>13</u>
Total general administration	<u>1,105</u>	<u>1,091</u>	<u>315</u>	<u>776</u>
Capital outlay	<u>1,134</u>	<u>1,149</u>	<u>1,077</u>	<u>72</u>
Total expenditures	<u>2,239</u>	<u>2,240</u>	<u>1,392</u>	<u>848</u>
Excess (deficiency) of revenues over (under) expenditures	( 1,149)	( 1,150)	( 672)	\$ <u>478</u>
Fund balance at beginning of year	<u>2,816</u>	<u>2,816</u>	<u>2,816</u>	
Fund balance at end of year	\$ <u>1,667</u>	\$ <u>1,666</u>	\$ <u>2,144</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, 2008  
(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	\$ 244	\$ 244	\$ 76	\$( 168)
Interest	<u>57</u>	<u>57</u>	<u>35</u>	<u>( 22)</u>
Total revenues	<u>301</u>	<u>301</u>	<u>111</u>	<u>( 190)</u>
Expenditures:				
Current:				
Judicial:				
District Clerk:				
Maintenance and operating	<u>125</u>	<u>300</u>	<u>28</u>	<u>272</u>
Total expenditures	<u>125</u>	<u>300</u>	<u>28</u>	<u>272</u>
Excess (deficiency) of revenues over expenditures	176	1	83	82
Other financing (uses)				
Transfers out	<u>-</u>	<u>( 640)</u>	<u>( 640)</u>	<u>-</u>
Net change in fund balance	176	( 639)	( 557)	<u>\$ 82</u>
Fund balance at beginning of year	<u>1,208</u>	<u>1,208</u>	<u>1,208</u>	
Fund balance at end of year	<u>\$ 1,384</u>	<u>\$ 569</u>	<u>\$ 651</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, 2008

(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	\$ 216	\$ 216	\$ 190	\$( 26)
District Clerk security fees	42	42	43	1
Justice of the Peace civil court fees	116	116	107	( 9)
Total charges for services	374	374	340	( 34)
Interest	76	76	39	( 37)
Total revenues	450	450	379	( 71)
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	616	616	450	166
Maintenance and operating	258	241	12	229
Total Judicial	874	857	462	395
Public facilities:				
Maintenance and operating	155	155	144	11
Total Judicial	155	155	144	11
Capital outlay	-	17	17	-
Total expenditures	1,029	1,029	623	395
Excess (deficiency) of revenues over (under) expenditures	( 579)	( 579)	( 244)	\$ <u>335</u>
Fund balance at beginning of year	1,360	1,360	1,360	
Fund balance at end of year	\$ <u>781</u>	\$ <u>781</u>	\$ <u>1,116</u>	

# **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, 2008  
(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	\$ 540	\$ 540	\$ 438	\$( 102)
Interest	<u>275</u>	<u>275</u>	<u>208</u>	<u>( 67)</u>
Total fees and permits	815	815	646	( 169)
Interest	<u>21</u>	<u>21</u>	<u>9</u>	<u>( 12)</u>
Total revenues	<u>836</u>	<u>836</u>	<u>655</u>	<u>( 181)</u>
Expenditures:				
Current:				
Public Safety:				
County Development Service:				
Salaries and benefits	792	797	795	2
Maintenance and operating	35	36	29	7
Training and travel	<u>9</u>	<u>9</u>	<u>3</u>	<u>6</u>
Total County Development Service	<u>836</u>	<u>842</u>	<u>827</u>	<u>15</u>
Total expenditures	<u>836</u>	<u>842</u>	<u>827</u>	<u>15</u>
Excess (deficiency) of revenues over (under) expenditures	-	( 6)	( 172)	<u>\$( 166)</u>
Fund balance at beginning of year	<u>331</u>	<u>331</u>	<u>331</u>	
Fund balance at end of year	<u>\$ 331</u>	<u>\$ 325</u>	<u>\$ 159</u>	



# COLLIN COUNTY, TEXAS

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

### Contract Elections Special Revenue Fund

For the year ended September 30, 2008  
(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	\$ 513	\$ 513	\$ 605	\$ 92
Interest	46	46	39	( 7)
Total revenues	<u>559</u>	<u>559</u>	<u>644</u>	<u>85</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	195	195	1	194
Maintenance and operating	393	425	249	176
Training and travel	20	20	15	5
Total general administration	<u>608</u>	<u>640</u>	<u>265</u>	<u>375</u>
Capital outlay	15	33	30	3
Total expenditures	<u>623</u>	<u>673</u>	<u>295</u>	<u>378</u>
Excess (deficiency) of revenues over expenditures	( 64)	( 114)	349	463
Other financing (uses)				
Transfers out	<u>-</u>	<u>( 775)</u>	<u>( 732)</u>	<u>43</u>
Net change in fund balance	( 64)	( 889)	( 383)	\$ <u>506</u>
Fund balance at beginning of year	<u>1,135</u>	<u>1,135</u>	<u>1,135</u>	
Fund balance at end of year	<u>\$ 1,071</u>	<u>\$ 246</u>	<u>\$ 752</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, 2008  
(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	\$ <u>1</u>	\$ <u>1</u>	\$ <u>4</u>	\$ <u>3</u>
Expenditures				
Capital outlay:				
Public facilities				
Maintenance and operating	<u>-</u>	<u>35</u>	<u>35</u>	<u>-</u>
Total public facilities	<u>-</u>	<u>35</u>	<u>35</u>	<u>-</u>
Capital outlay - general administration	<u>-</u>	<u>736</u>	<u>9</u>	<u>727</u>
Total expenditures	<u>-</u>	<u>771</u>	<u>44</u>	<u>727</u>
Excess (deficiency) of revenues over expenditures	1	( 770)	( 40)	730
Other financing (uses)				
Transfers out	<u>-</u>	<u>732</u>	<u>732</u>	<u>-</u>
Net change in fund balance	1	( 38)	692	<u>\$ 730</u>
Fund balance at beginning of year	<u>38</u>	<u>38</u>	<u>38</u>	
Fund balance at end of year	<u>\$ 39</u>	<u>\$ -</u>	<u>\$ 730</u>	

# **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, 2008

(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	\$ -	\$ -	\$ 49	\$ 49
Interest	<u>6</u>	<u>6</u>	<u>4</u>	<u>( 2)</u>
Total revenues	<u>6</u>	<u>6</u>	<u>53</u>	<u>47</u>
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	<u>-</u>	<u>28</u>	<u>23</u>	<u>5</u>
Total public safety	<u>-</u>	<u>28</u>	<u>23</u>	<u>5</u>
Capital outlay	<u>1</u>	<u>8</u>	<u>-</u>	<u>8</u>
Total expenditures	<u>1</u>	<u>36</u>	<u>23</u>	<u>13</u>
Excess (deficiency) of revenues over (under) expenditures	5	( 30)	30	\$ <u>60</u>
Fund balance at beginning of year	<u>87</u>	<u>87</u>	<u>87</u>	
Fund balance at end of year	\$ <u>92</u>	\$ <u>57</u>	\$ <u>117</u>	

# **COLLIN COUNTY, TEXAS**

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

### District Attorney Special Drug Forfeiture Special Revenue Fund

For the year ended September 30, 2008

(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	\$ -	\$ -	\$ 64	\$ 64
Interest	<u>16</u>	<u>16</u>	<u>12</u>	<u>( 4)</u>
Total revenues	<u>16</u>	<u>16</u>	<u>76</u>	<u>60</u>
Expenditures:				
Current:				
Legal:				
Maintenance and operating	<u>-</u>	<u>11</u>	<u>3</u>	<u>8</u>
Total Legal	<u>-</u>	<u>11</u>	<u>3</u>	<u>8</u>
Capital outlay	<u>-</u>	<u>27</u>	<u>14</u>	<u>16</u>
Total expenditures	<u>-</u>	<u>38</u>	<u>17</u>	<u>24</u>
Excess (deficiency) of revenues over (under) expenditures	16	( 22)	59	\$ <u>81</u>
Fund balance at beginning of year	<u>328</u>	<u>328</u>	<u>328</u>	
Fund balance at end of year	\$ <u>344</u>	\$ <u>306</u>	\$ <u>387</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, 2008  
(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	\$ -	\$ -	\$ 188	\$ 188
Interest	-	-	9	9
Total revenues	-	-	197	188
Other financing sources:				
Transfers out	-	-	640	640
Net change in fund balance	-	-	837	\$ 837
Fund balance at beginning of year	53	53	53	
Fund balance at end of year	\$ 53	\$ 53	\$ 890	

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Debt Service Funds  
September 30, 2008  
(Amounts expressed in thousands)

Assets	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
Cash and cash equivalents	\$ 326	\$ 36	\$ 220	\$ 124	\$ 410	\$ 257	\$ 709
Receivables:							
Taxes (net of allowance for uncollectibles)	36	8	39	22	72	51	-
Due from other funds	-	-	-	-	92	326	-
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 362</u>	<u>\$ 44</u>	<u>\$ 259</u>	<u>\$ 146</u>	<u>\$ 574</u>	<u>\$ 634</u>	<u>\$ 709</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	705
Due from other funds	<u>30</u>	<u>6</u>	<u>32</u>	<u>18</u>	<u>59</u>	<u>42</u>	<u>-</u>
Total liabilities	<u>30</u>	<u>6</u>	<u>32</u>	<u>18</u>	<u>59</u>	<u>42</u>	<u>705</u>
Fund balances:							
Reserved for debt service	<u>332</u>	<u>38</u>	<u>227</u>	<u>128</u>	<u>515</u>	<u>592</u>	<u>4</u>
Total liabilities and fund balances	<u>\$ 362</u>	<u>\$ 44</u>	<u>\$ 259</u>	<u>\$ 146</u>	<u>\$ 574</u>	<u>\$ 634</u>	<u>\$ 709</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Debt Service Funds  
September 30, 2008  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Limited Tax Permanent Improvement Bond 2007 Sinking</b>	<b>Limited Tax Refunding &amp; Permanent Improvement Bond 2008 Sinking</b>	<b>Unlimited Tax Road Bond 1999 Sinking</b>	<b>Unlimited Tax Road Bond 2001 Sinking</b>	<b>Unlimited Tax Road and Refunding Bond 2004 Sinking</b>	<b>Unlimited Tax Road and Refunding Bond 2005 Sinking</b>	<b>Unlimited Tax Road Bond 2006 Sinking</b>
Cash and cash equivalents	\$ 19	\$ 67	\$ 851	\$ 111	\$ 408	\$ 521	\$ 129
Receivables:							
Taxes (net of allowance for uncollectibles)	3	72	63	20	71	74	24
Due from other funds	14	218	-	-	-	270	179
Miscellaneous	-	12	-	-	-	-	-
Total assets	<u>\$ 36</u>	<u>\$ 369</u>	<u>\$ 914</u>	<u>\$ 131</u>	<u>\$ 479</u>	<u>\$ 865</u>	<u>\$ 332</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due from other funds	3	61	52	18	58	59	19
Total liabilities	<u>3</u>	<u>61</u>	<u>53</u>	<u>18</u>	<u>58</u>	<u>59</u>	<u>19</u>
Fund balances:							
Reserved for debt service	33	308	861	113	421	806	313
Total liabilities and fund balances	<u>\$ 36</u>	<u>\$ 369</u>	<u>\$ 914</u>	<u>\$ 131</u>	<u>\$ 479</u>	<u>\$ 865</u>	<u>\$ 332</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Debt Service Funds  
September 30, 2008  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Unlimited Tax Road and Refunding Bond 2007 Sinking</b>	<b>Unlimited Tax Road Bond 2008 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	\$ 378	\$ 200	\$ 533	\$ 295	\$ 235	\$ 5,829
Receivables:						
Taxes (net of allowance for uncollectibles)	84	64	38	51	27	819
Due from other funds	579	299	365	345	-	2,687
Miscellaneous	<u>-</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32</u>
(Total assets)	<u><u>\$ 1,041</u></u>	<u><u>\$ 583</u></u>	<u><u>\$ 936</u></u>	<u><u>\$ 691</u></u>	<u><u>\$ 262</u></u>	<u><u>\$ 9,367</u></u>
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Due to other funds	-	270	-	-	-	975
Due from other funds	<u>66</u>	<u>64</u>	<u>31</u>	<u>41</u>	<u>21</u>	<u>680</u>
Total liabilities	<u>66</u>	<u>334</u>	<u>31</u>	<u>41</u>	<u>21</u>	<u>1,656</u>
Fund balances:						
Reserved for debt service	<u>975</u>	<u>249</u>	<u>905</u>	<u>650</u>	<u>241</u>	<u>7,711</u>
Total liabilities and fund balances	<u><u>\$ 1,041</u></u>	<u><u>\$ 583</u></u>	<u><u>\$ 936</u></u>	<u><u>\$ 691</u></u>	<u><u>\$ 262</u></u>	<u><u>\$ 9,367</u></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, 2008

(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
Revenues:							
Taxes – general property ad valorem	\$ 1,599	\$ 335	\$ 1,829	\$ 1,124	\$ 3,616	\$ 2,615	\$ 2,757
Interest	20	5	22	10	39	24	44
Total revenues	<u>1,619</u>	<u>340</u>	<u>1,851</u>	<u>1,134</u>	<u>3,655</u>	<u>2,639</u>	<u>2,801</u>
Expenditures:							
Debt service:							
Principal retirement	1,665	200	1,015	710	1,265	1,130	2,655
Interest and fiscal charges	441	188	1,041	452	2,463	1,430	299
Bond issuance costs	-	-	-	-	-	-	-
Total expenditures	<u>2,106</u>	<u>388</u>	<u>2,056</u>	<u>1,162</u>	<u>3,728</u>	<u>2,560</u>	<u>2,954</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 487)</u>	<u>( 48)</u>	<u>( 205)</u>	<u>( 28)</u>	<u>( 73)</u>	<u>79</u>	<u>( 153)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	112	-
Transfers out	-	-	-	-	-	-	( 637)
Debt issuance	4,721	-	-	-	-	-	5,583
Refunding escrow payments	( 4,550)	-	-	-	-	-	( 5,730)
Premium (discount) on sale of bonds	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112</u>	<u>( 784)</u>
Net change in fund balances	<u>( 316)</u>	<u>( 48)</u>	<u>( 205)</u>	<u>( 28)</u>	<u>( 73)</u>	<u>191</u>	<u>( 937)</u>
Fund balance – beginning	<u>648</u>	<u>86</u>	<u>432</u>	<u>156</u>	<u>588</u>	<u>401</u>	<u>941</u>
Fund balance – ending	<u>\$ 332</u>	<u>\$ 38</u>	<u>\$ 227</u>	<u>\$ 128</u>	<u>\$ 515</u>	<u>\$ 592</u>	<u>\$ 4</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, 2008

(Amounts expressed in thousands)

	Limited Tax Permanent Improvement Bond 2007 Sinking	Limited Tax Refunding Permanent Improvement Bond 2008 Sinking	Unlimited Tax Road Bond 1999 Sinking	Unlimited Tax Road Bond 2001 Sinking	Unlimited Road and Refunding Bond 2004 Sinking	Unlimited Road and Refunding Bond 2005 Sinking	Unlimited Tax Road Bond 2006 Sinking
Revenues:							
Taxes – general property ad valorem	\$ 174	\$ 18	\$ 2,925	\$ 754	\$ 3,400	\$ 3,895	\$ 1,236
Interest	<u>1</u>	<u>89</u>	<u>53</u>	<u>12</u>	<u>41</u>	<u>39</u>	<u>12</u>
Total revenues	<u>175</u>	<u>107</u>	<u>2,978</u>	<u>766</u>	<u>3,441</u>	<u>3,934</u>	<u>1,248</u>
Expenditures:							
Debt service:							
Principal retirement	20	-	3,150	625	1,495	1,825	530
Interest and fiscal charges	152	-	655	406	2,225	1,999	684
Bond issuance costs	<u>-</u>	<u>98</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>172</u>	<u>98</u>	<u>3,805</u>	<u>1,031</u>	<u>3,720</u>	<u>3,824</u>	<u>1,214</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3</u>	<u>9</u>	<u>( 827)</u>	<u>( 265)</u>	<u>( 279)</u>	<u>110</u>	<u>34</u>
Other financing sources (uses):							
Transfers in	-	197	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Debt issuance	-	90	-	-	-	-	-
Refunding escrow payments	-	-	-	-	-	-	-
Premium (discount) on sale of bonds	<u>-</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3	308	( 827)	( 265)	( 279)	110	34
Fund balance – beginning	<u>30</u>	<u>-</u>	<u>1,688</u>	<u>378</u>	<u>700</u>	<u>696</u>	<u>279</u>
Fund balance – ending	<u>\$ 33</u>	<u>\$ 308</u>	<u>\$ 861</u>	<u>\$ 113</u>	<u>\$ 421</u>	<u>\$ 806</u>	<u>\$ 313</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, 2008

(Amounts expressed in thousands)

	<b>Unlimited Road and Refunding Bond 2007 Sinking</b>	<b>Unlimited Tax Road Bond 2008 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	\$ 5,012	\$ 11	\$ 1,815	\$ 2,613	\$ 1,522	\$ 37,250
Interest	<u>28</u>	<u>228</u>	<u>160</u>	<u>18</u>	<u>13</u>	<u>858</u>
Total revenues	<u>5,040</u>	<u>239</u>	<u>1,975</u>	<u>2,631</u>	<u>1,535</u>	<u>38,108</u>
Expenditures:						
Debt service:						
Principal retirement	380	-	1,715	2,055	1,125	21,560
Interest and fiscal charges	4,539	-	197	506	385	18,062
Bond issuance costs	<u>-</u>	<u>155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>253</u>
Total expenditures	<u>4,919</u>	<u>155</u>	<u>1,912</u>	<u>2,561</u>	<u>1,510</u>	<u>39,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>121</u>	<u>84</u>	<u>63</u>	<u>70</u>	<u>25</u>	<u>( 1,767)</u>
Other financing sources (uses):						
Transfers in	270	-	-	58	-	637
Transfers out	-	-	-	-	-	( 637)
Debt issuance	-	-	-	-	-	10,394
Refunding escrow payments	-	-	-	-	-	( 10,280)
Premium (discount) on sale of bonds	<u>-</u>	<u>165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177</u>
Total other financing sources (uses)	<u>270</u>	<u>165</u>	<u>-</u>	<u>58</u>	<u>-</u>	<u>291</u>
Net change in fund balances	391	249	63	128	25	( 1,476)
Fund balance – beginning	<u>584</u>	<u>-</u>	<u>842</u>	<u>522</u>	<u>216</u>	<u>9,187</u>
Fund balance – ending	<u>\$ 975</u>	<u>\$ 249</u>	<u>\$ 905</u>	<u>\$ 650</u>	<u>\$ 241</u>	<u>\$ 7,711</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, 2008

(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	\$ 1,586	\$ 1,586	\$ 1,599	\$ 13
Interest	31	31	20	( 11)
Total revenues	<u>1,617</u>	<u>1,617</u>	<u>1,619</u>	<u>2</u>
Expenditures:				
Debt service:				
Principal retirement	1,620	1,665	1,665	-
Interest and fiscal charges	<u>432</u>	<u>445</u>	<u>441</u>	<u>4</u>
Total expenditures	<u>2,052</u>	<u>2,110</u>	<u>2,106</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	( 435)	( 493)	( 487)	6
Other financing sources:				
Debt issuance	-	4,721	4,721	
Refunding escrow payments	<u>-</u>	<u>( 4,550)</u>	<u>( 4,550)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>171</u>	<u>171</u>	
Net change in fund balance	( 435)	( 322)	( 316)	\$ <u>6</u>
Fund balance at beginning of year	<u>648</u>	<u>648</u>	<u>648</u>	
Fund balance at end of year	\$ <u>213</u>	\$ <u>326</u>	\$ <u>332</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, 2008

(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	\$ 332	\$ 332	\$ 335	\$ 3
Interest	6	6	5	(1)
Total revenues	<u>338</u>	<u>338</u>	<u>340</u>	<u>2</u>
Expenditures:				
Debt service:				
Principal retirement	389	204	200	4
Interest and fiscal charges	-	185	188	(3)
Total expenditures	<u>389</u>	<u>389</u>	<u>388</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	( 51)	( 51)	( 48)	\$ <u>3</u>
Fund balance at beginning of year	<u>86</u>	<u>86</u>	<u>86</u>	
Fund balance at end of year	\$ <u>35</u>	\$ <u>35</u>	\$ <u>38</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, 2008  
(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	\$ 1,811	\$ 1,811	\$ 1,829	\$ 18
Interest	<u>33</u>	<u>33</u>	<u>22</u>	<u>( 11)</u>
Total revenues	<u>1,844</u>	<u>1,844</u>	<u>1,851</u>	<u>7</u>
Expenditures:				
Debt service:				
Principal retirement	1,015	1,015	1,015	-
Interest and fiscal charges	<u>1,043</u>	<u>1,043</u>	<u>1,041</u>	<u>2</u>
Total expenditures	<u>2,058</u>	<u>2,058</u>	<u>2,056</u>	<u>2</u>
Excess (deficiency) of revenues over expenditures	( 214)	( 214)	( 205)	<u>\$ 9</u>
Fund balance at beginning of year	<u>432</u>	<u>432</u>	<u>432</u>	
Fund balance at end of year	<u>\$ 218</u>	<u>\$ 218</u>	<u>\$ 227</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, 2008  
(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	\$ 1,112	\$ 1,112	\$ 1,124	\$ 12
Interest	18	18	10	( 8)
Total revenues	<u>1,130</u>	<u>1,130</u>	<u>1,134</u>	<u>4</u>
Expenditures:				
Debt service:				
Principal retirement	710	710	710	-
Interest and fiscal charges	<u>453</u>	<u>453</u>	<u>452</u>	<u>1</u>
Total expenditures	<u>1,163</u>	<u>1,163</u>	<u>1,162</u>	<u>1</u>
Excess (deficiency) of revenue over expenditures	( 33)	( 33)	( 28)	\$ <u>5</u>
Fund balance at beginning of year	<u>156</u>	<u>156</u>	<u>156</u>	
Fund balance at end of year	\$ <u>123</u>	\$ <u>123</u>	\$ <u>128</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, 2008  
(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	\$ 3,579	\$ 3,579	\$ 3,616	\$ 37
Interest	<u>56</u>	<u>56</u>	<u>39</u>	<u>(17)</u>
Total revenues	<u>3,635</u>	<u>3,635</u>	<u>3,655</u>	<u>20</u>
Expenditures:				
Debt service:				
Principal retirement	1,265	1,265	1,265	-
Interest and fiscal charges	<u>2,464</u>	<u>2,464</u>	<u>2,463</u>	<u>1</u>
Total expenditures	<u>3,729</u>	<u>3,729</u>	<u>3,728</u>	<u>1</u>
Excess (deficiency) of revenue over expenditures	( 94)	( 94)	( 73)	\$ <u>21</u>
Fund balance at beginning of year	<u>588</u>	<u>588</u>	<u>588</u>	
Fund balance at end of year	<u>\$ 494</u>	<u>\$ 494</u>	<u>\$ 515</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, 2008  
(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	\$ 2,584	\$ 2,584	\$ 2,615	\$ 31
Interest	42	42	24	(18)
Total revenues	<u>2,626</u>	<u>2,626</u>	<u>2,639</u>	<u>13</u>
Expenditures:				
Debt service:				
Principal retirement	1,130	1,130	1,130	-
Interest and fiscal charges	<u>1,431</u>	<u>1,431</u>	<u>1,430</u>	<u>1</u>
Total expenditures	<u>2,561</u>	<u>2,561</u>	<u>2,560</u>	<u>1</u>
Excess (deficiency) of revenue over (under) expenditures	65	65	79	14
Other financing sources:				
Transfers out	<u>-</u>	<u>112</u>	<u>112</u>	<u>-</u>
Net change in fund balance	65	177	191	<u>\$ 14</u>
Fund balance at beginning of year	<u>401</u>	<u>401</u>	<u>401</u>	
Fund balance at end of year	<u>\$ 466</u>	<u>\$ 578</u>	<u>\$ 592</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, 2008

(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	\$ 2,764	\$ 2,764	\$ 2,757	\$ ( 7)
Interest	81	81	44	( 37)
Total revenues	<u>2,845</u>	<u>2,845</u>	<u>2,801</u>	<u>( 44)</u>
Expenditures:				
Debt service:				
Principal retirement	2,655	2,655	2,655	-
Interest and fiscal charges	<u>338</u>	<u>358</u>	<u>299</u>	<u>59</u>
Total expenditures	<u>2,993</u>	<u>3,013</u>	<u>2,954</u>	<u>59</u>
Excess (deficiency) of revenues over (under) expenditures	( 148)	( 168)	( 153)	15
Other financing sources:				
Transfers out	-	( 637)	( 637)	-
Debt issuance	-	5,583	5,583	-
Refunding escrow payments	<u>-</u>	<u>( 5,730)</u>	<u>( 5,730)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>( 784)</u>	<u>( 784)</u>	
Net change in fund balance	( 148)	( 952)	( 937)	\$ <u>15</u>
Fund balance at beginning of year	<u>941</u>	<u>941</u>	<u>941</u>	
Fund balance at end of year	\$ <u>793</u>	\$ <u>( 11)</u>	\$ <u>4</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, 2008  
(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	\$ 173	\$ 173	\$ 174	\$ 1
Interest	<u>2</u>	<u>2</u>	<u>1</u>	<u>( 1)</u>
Total revenues	<u>175</u>	<u>175</u>	<u>175</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	20	20	20	-
Interest and fiscal charges	<u>155</u>	<u>155</u>	<u>152</u>	<u>3</u>
Total expenditures	<u>175</u>	<u>175</u>	<u>172</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	3	\$ <u>3</u>
Fund balance at beginning of year	<u>30</u>	<u>30</u>	<u>30</u>	
Fund balance at end of year	\$ <u>30</u>	\$ <u>30</u>	\$ <u>33</u>	

# **COLLIN COUNTY, TEXAS**

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

### Limited Tax Refunding and Permanent Improvement Bond 2008 Sinking Debt Service Fund

For the year ended September 30, 2008  
(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	\$ -	\$ -	\$ 18	\$ 18
Interest	<u>-</u>	<u>-</u>	<u>89</u>	<u>89</u>
Total revenues	<u>-</u>	<u>-</u>	<u>107</u>	<u>107</u>
Expenditures:				
Debt service:				
Bond issuance costs	<u>-</u>	<u>98</u>	<u>98</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>98</u>	<u>98</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	( 98)	9	107
Other financing sources:				
Transfers in	-	295	197	( 98)
Debt issuance	-	-	90	90
Premium (discount) on sale of bonds	<u>-</u>	<u>-</u>	<u>12</u>	<u>12</u>
Total other financing sources (uses)	<u>-</u>	<u>295</u>	<u>299</u>	
Net change in fund balance	-	197	308	\$ <u>111</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance at end of year	\$ <u>-</u>	\$ <u>197</u>	\$ <u>308</u>	

# COLLIN COUNTY, TEXAS

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

### Unlimited Tax Road Bond 1999 Sinking Debt Service Fund

For the year ended September 30, 2008

(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	\$ 2,893	\$ 2,893	\$ 2,925	\$ 32
Interest	68	68	53	(15)
Total revenues	<u>2,961</u>	<u>2,961</u>	<u>2,978</u>	<u>17</u>
Expenditures:				
Debt service:				
Principal retirement	3,090	3,150	3,150	-
Interest and fiscal charges	719	659	655	4
Total expenditures	<u>3,809</u>	<u>3,809</u>	<u>3,805</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	( 848)	( 848)	( 827)	\$ <u>21</u>
Fund balance at beginning of year	<u>1,688</u>	<u>1,688</u>	<u>1,688</u>	
Fund balance at end of year	\$ <u>840</u>	\$ <u>840</u>	\$ <u>861</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, 2008  
(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	\$ 746	\$ 746	\$ 754	\$ 8
Interest	19	19	12	( 7)
Total revenues	<u>765</u>	<u>765</u>	<u>766</u>	<u>1</u>
Expenditures:				
Debt service:				
Principal retirement	625	625	625	-
Interest and fiscal charges	<u>407</u>	<u>407</u>	<u>406</u>	<u>1</u>
Total expenditures	<u>1,032</u>	<u>1,032</u>	<u>1,031</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	( 267)	( 267)	( 265)	\$ <u>2</u>
Fund balance at beginning of year	<u>378</u>	<u>378</u>	<u>378</u>	
Fund balance at end of year	\$ <u>111</u>	\$ <u>111</u>	\$ <u>113</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, 2008  
(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	\$ 3,364	\$ 3,364	\$ 3,400	\$ 36
Interest	59	59	41	(18)
Total revenues	<u>3,423</u>	<u>3,423</u>	<u>3,441</u>	<u>18</u>
Expenditures:				
Debt service:				
Principal retirement	1,495	1,495	1,495	-
Interest and fiscal charges	<u>2,226</u>	<u>2,226</u>	<u>2,225</u>	<u>1</u>
Total expenditures	<u>3,721</u>	<u>3,721</u>	<u>3,720</u>	<u>1</u>
Excess (deficiency) of revenue over expenditures	( 298)	( 298)	( 279)	\$ <u>19</u>
Fund balance at beginning of year	<u>700</u>	<u>700</u>	<u>700</u>	
Fund balance at end of year	\$ <u>402</u>	\$ <u>402</u>	\$ <u>421</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, 2008  
(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	\$ 3,854	\$ 3,854	\$ 3,895	\$ 41
Interest	<u>53</u>	<u>53</u>	<u>39</u>	<u>( 14)</u>
Total revenues	<u>3,907</u>	<u>3,907</u>	<u>3,934</u>	<u>27</u>
Expenditures:				
Debt service:				
Principal retirement	1,825	1,825	1,825	-
Interest and fiscal charges	<u>2,000</u>	<u>2,000</u>	<u>1,999</u>	<u>1</u>
Total expenditures	<u>3,825</u>	<u>3,825</u>	<u>3,824</u>	<u>1</u>
Excess (deficiency) of revenue over (under) expenditures	82	82	110	\$ <u>28</u>
Fund balance at beginning of year	<u>696</u>	<u>696</u>	<u>696</u>	
Fund balance at end of year	\$ <u>778</u>	\$ <u>778</u>	\$ <u>806</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, 2008  
(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	\$ 1,223	\$ 1,223	\$ 1,236	\$ 13
Interest	<u>18</u>	<u>18</u>	<u>12</u>	<u>(6)</u>
Total revenues	<u>1,241</u>	<u>1,241</u>	<u>1,248</u>	<u>7</u>
Expenditures:				
Debt service:				
Principal retirement	530	530	530	-
Interest and fiscal charges	<u>685</u>	<u>685</u>	<u>684</u>	<u>1</u>
Total expenditures	<u>1,215</u>	<u>1,215</u>	<u>1,214</u>	<u>1</u>
Excess (deficiency) of revenue over (under) expenditures	26	26	34	\$ <u>8</u>
Fund balance at beginning of year	<u>279</u>	<u>279</u>	<u>279</u>	
Fund balance at end of year	<u>\$ 305</u>	<u>\$ 305</u>	<u>\$ 313</u>	

# COLLIN COUNTY, TEXAS

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

### Unlimited Tax Road and Refunding Bond 2007 Sinking Debt Service Fund

For the year ended September 30, 2008  
(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	\$ 5,031	\$ 5,031	\$ 5,012	\$ ( 19)
Interest	<u>71</u>	<u>71</u>	<u>28</u>	<u>( 43)</u>
Total revenues	<u>5,102</u>	<u>5,102</u>	<u>5,040</u>	<u>( 62)</u>
Expenditures:				
Debt service:				
Principal retirement	380	380	380	-
Bond issuance costs	<u>4,542</u>	<u>4,542</u>	<u>4,539</u>	<u>3</u>
Total expenditures	<u>4,922</u>	<u>4,922</u>	<u>4,919</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	180	180	121	( 59)
Other financing sources (uses):				
Transfers in	<u>-</u>	<u>270</u>	<u>270</u>	<u>-</u>
Net change in fund balance	180	450	391	<u><u>\$ ( 59)</u></u>
Fund balance at beginning of year	<u>584</u>	<u>584</u>	<u>584</u>	
Fund balance at end of year	<u><u>\$ 764</u></u>	<u><u>\$ 1,034</u></u>	<u><u>\$ 975</u></u>	

# **COLLIN COUNTY, TEXAS**

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

### Unlimited Tax Road Bond 2008 Sinking Debt Service Fund

For the year ended September 30, 2008  
(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	\$ -	\$ -	\$ 11	\$ 11
Interest	<u>-</u>	<u>-</u>	<u>228</u>	<u>228</u>
Total revenues	<u>-</u>	<u>-</u>	<u>239</u>	<u>239</u>
Expenditures:				
Debt service:				
Bond issuance costs	<u>-</u>	<u>155</u>	<u>155</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>155</u>	<u>155</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	( 155)	84	239
Other financing sources (uses):				
Premium on sale of bonds	<u>-</u>	<u>155</u>	<u>165</u>	<u>10</u>
Net change in fund balance	-	-	249	\$ <u>249</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance at end of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>249</u>	

# COLLIN COUNTY, TEXAS

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

### Tax Notes Series 2004 Sinking Debt Service Fund

For the year ended September 30, 2008

(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	\$ 1,796	\$ 1,796	\$ 1,815	\$ 19
Interest	30	30	160	130
Total revenues	<u>1,826</u>	<u>1,826</u>	<u>1,975</u>	<u>149</u>
Expenditures:				
Debt service:				
Principal retirement	1,715	1,715	1,715	-
Interest and fiscal charges	197	197	197	-
Total expenditures	<u>1,912</u>	<u>1,912</u>	<u>1,912</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	( 86)	( 86)	63	149
Other financing sources (uses):				
Premium on sale of bonds	<u>175</u>	<u>175</u>	<u>-</u>	<u>( 175)</u>
Net change in fund balance	89	89	63	<u><u>\$( 26)</u></u>
Fund balance at beginning of year	<u>842</u>	<u>842</u>	<u>842</u>	
Fund balance at end of year	<u><u>\$ 931</u></u>	<u><u>\$ 931</u></u>	<u><u>\$ 905</u></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, 2008

(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	\$ 2,585	\$ 2,585	\$ 2,613	\$ 28
Interest	40	40	18	( 22)
Total revenues	<u>2,625</u>	<u>2,625</u>	<u>2,631</u>	<u>6</u>
Expenditures:				
Debt service:				
Principal retirement	2,055	2,055	2,055	-
Interest and fiscal charges	<u>507</u>	<u>507</u>	<u>506</u>	<u>1</u>
Total expenditures	<u>2,562</u>	<u>2,562</u>	<u>2,561</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	63	63	70	7
Other financing sources:				
Transfers in	-	58	58	-
Debt issuance	<u>97</u>	<u>97</u>	<u>-</u>	<u>( 97)</u>
Total other financing sources (uses)	<u>97</u>	<u>155</u>	<u>58</u>	<u>( 97)</u>
Net change in fund balance	160	218	128	<u><u>\$( 90)</u></u>
Fund balance at beginning of year	<u>522</u>	<u>522</u>	<u>522</u>	
Fund balance at end of year	<u><u>\$ 682</u></u>	<u><u>\$ 740</u></u>	<u><u>\$ 650</u></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, 2008  
(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	\$ 1,491	\$ 1,491	\$ 1,522	\$ 31
Interest	<u>21</u>	<u>21</u>	<u>13</u>	<u>( 8)</u>
Total revenues	<u>1,512</u>	<u>1,512</u>	<u>1,535</u>	<u>23</u>
Expenditures:				
Debt service:				
Principal retirement	1,125	1,125	1,125	-
Interest and fiscal charges	<u>387</u>	<u>387</u>	<u>385</u>	<u>2</u>
Total expenditures	<u>1,512</u>	<u>1,512</u>	<u>1,510</u>	<u>2</u>
Excess (deficiency) of revenues over expenditures	-	-	25	\$ <u>25</u>
Fund balance at beginning of year	<u>216</u>	<u>216</u>	<u>216</u>	
Fund balance at end of year	\$ <u>216</u>	\$ <u>216</u>	\$ <u>241</u>	

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds  
September 30, 2008  
(Amounts expressed in thousands)

Assets	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	Limited Tax Permanent Improvement Series 2007	Limited Tax Refunding and Permanent Improvement Bond 07PROJ Series 2008
Cash and cash equivalents	\$ 1,129	\$ 1,843	\$ 1,303	\$ 1,179	\$ 2,464	\$ 2,311	\$ 2,181	\$ 5,502
Investments	-	-	464	-	-	-	-	-
Receivables:								
Due from other funds	-	-	-	-	-	-	-	-
Miscellaneous	-	-	4	-	-	-	-	-
Total assets	<u>\$ 1,129</u>	<u>\$ 1,843</u>	<u>\$ 1,771</u>	<u>\$ 1,179</u>	<u>\$ 2,464</u>	<u>\$ 2,311</u>	<u>\$ 2,181</u>	<u>\$ 5,502</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 13	\$ -	\$ 2	\$ 2	\$ 6	\$ 22	\$ 47	\$ 638
Due to other funds	-	-	-	-	92	202	14	2,209
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>13</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>98</u>	<u>224</u>	<u>61</u>	<u>2,847</u>
Fund balances:								
Reserve for capital projects	692	1,284	1,766	301	1,045	941	811	( 136)
Reserve for encumbrances	424	559	3	876	1,321	1,146	1,309	2,791
Total fund balances	<u>1,116</u>	<u>1,843</u>	<u>1,769</u>	<u>1,177</u>	<u>2,366</u>	<u>2,087</u>	<u>2,120</u>	<u>2,655</u>
Total liabilities and fund balances	<u>\$ 1,129</u>	<u>\$ 1,843</u>	<u>\$ 1,771</u>	<u>\$ 1,179</u>	<u>\$ 2,464</u>	<u>\$ 2,311</u>	<u>\$ 2,181</u>	<u>\$ 5,502</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds  
September 30, 2008  
(Amounts expressed in thousands)

Assets	<b>Limited Tax Refunding &amp; Permanent Improvement Bond 03PROJ Series 2008</b>	<b>Unlimited Tax Road Bond 1999</b>	<b>Unlimited Tax Road Bond 2004</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>Unlimited Tax Road Bond 2008 03PROJ</b>
Cash and cash equivalents	\$ -	\$ 11,484	\$ 13,808	\$ 2,701	\$ 5,097	\$ 1,752	\$ 22	\$ 16,546
Investments	-	3,228	5,380	5,382	5,382	-	-	-
Receivables:								
Due from other funds	2,208	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	150	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 2,208</u>	<u>\$ 14,712</u>	<u>\$ 19,188</u>	<u>\$ 8,083</u>	<u>\$ 10,479</u>	<u>\$ 1,902</u>	<u>\$ 22</u>	<u>\$ 16,546</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ -	\$ 734	\$ 1,019	\$ 34	\$ 52	\$ 122	\$ -	\$ 616
Due to other funds	-	-	-	270	179	-	-	-
Deferred revenue	-	-	-	-	-	146	-	-
Total liabilities	<u>-</u>	<u>734</u>	<u>1,019</u>	<u>304</u>	<u>231</u>	<u>268</u>	<u>-</u>	<u>616</u>
Fund balances:								
Reserve for capital projects	2,208	10,977	12,580	3,487	8,386	1,547	22	4,365
Reserve for encumbrances	-	3,001	5,589	4,292	1,862	87	-	11,565
Total fund balances	<u>2,208</u>	<u>13,978</u>	<u>18,169</u>	<u>7,779</u>	<u>10,248</u>	<u>1,634</u>	<u>22</u>	<u>15,930</u>
Total liabilities and fund balances	<u>\$ 2,208</u>	<u>\$ 14,712</u>	<u>\$ 19,188</u>	<u>\$ 8,083</u>	<u>\$ 10,479</u>	<u>\$ 1,902</u>	<u>\$ 22</u>	<u>\$ 16,546</u>

(continued)



**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds  
September 30, 2008  
(Amounts expressed in thousands)

<b>Assets</b>	<b>Capital Improvement Tax Notes Series 2002</b>	<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>Nonmajor Capital Project Funds Total</b>
Cash and cash equivalents	\$ 1,187	\$ 7,168	\$ 8,228	\$ 43	\$ 489	\$ 176	\$ 86,613
Investments	-	-	3,264	-	-	-	23,100
Receivables:							
Due from other funds	-	-	-	-	-	-	2,208
Miscellaneous	-	-	-	-	-	-	154
Total assets	<u>\$ 1,187</u>	<u>\$ 7,168</u>	<u>\$ 11,492</u>	<u>\$ 43</u>	<u>\$ 489</u>	<u>\$ 176</u>	<u>\$ 112,075</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ 2	\$ 3,385
Due to other funds	-	365	281	-	-	-	3,612
Deferred revenue	-	-	-	-	-	-	146
Total liabilities	<u>-</u>	<u>365</u>	<u>357</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>7,143</u>
Fund balances:							
Reserve for capital projects	1,164	6,699	10,192	43	489	174	69,037
Reserve for encumbrances	23	104	943	-	-	-	35,895
Total fund balances	<u>1,187</u>	<u>6,803</u>	<u>11,135</u>	<u>43</u>	<u>489</u>	<u>174</u>	<u>104,932</u>
Total liabilities and fund balances	<u>\$ 1,187</u>	<u>\$ 7,168</u>	<u>\$ 11,492</u>	<u>\$ 43</u>	<u>\$ 489</u>	<u>\$ 176</u>	<u>\$ 112,075</u>

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds  
For the Year Ended September 30, 2008  
(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	Limited Tax Permanent Improvement Series 2007	Limited Tax Refunding & Permanent Improvement Bond 07PROJ Series 2008
Revenues:								
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and permits	-	-	10	-	-	-	-	-
Federal and state funds	-	-	-	-	-	-	-	-
Other local government funds	-	-	-	-	-	-	-	-
Interest	36	59	66	46	97	80	74	20
Miscellaneous	-	-	2	-	-	-	-	-
Total revenues	<u>36</u>	<u>59</u>	<u>78</u>	<u>46</u>	<u>97</u>	<u>80</u>	<u>74</u>	<u>20</u>
Expenditures:								
Capital projects:								
General administration	-	-	-	-	-	-	-	-
Public facilities	45	20	102	164	1,037	245	-	1,865
Public transportation	-	-	-	-	13	-	-	-
Culture and recreation	-	-	-	92	118	582	202	-
Total expenditures	<u>45</u>	<u>20</u>	<u>102</u>	<u>256</u>	<u>1,168</u>	<u>827</u>	<u>202</u>	<u>1,865</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 9)</u>	<u>39</u>	<u>( 24)</u>	<u>( 210)</u>	<u>( 1,071)</u>	<u>( 747)</u>	<u>( 128)</u>	<u>( 1,845)</u>
Other financing sources (uses):								
Debt issuance	-	-	-	-	-	-	-	4,245
Premium on sale of bonds	-	-	-	-	-	-	-	255
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,500</u>
Net change in fund balance	<u>( 9)</u>	<u>39</u>	<u>( 24)</u>	<u>( 210)</u>	<u>( 1,071)</u>	<u>( 747)</u>	<u>( 128)</u>	<u>2,655</u>
Fund balance – beginning	<u>1,125</u>	<u>1,804</u>	<u>1,793</u>	<u>1,387</u>	<u>3,437</u>	<u>2,834</u>	<u>2,248</u>	<u>-</u>
Fund balance – ending	<u>\$ 1,116</u>	<u>\$ 1,843</u>	<u>\$ 1,769</u>	<u>\$ 1,177</u>	<u>\$ 2,366</u>	<u>\$ 2,087</u>	<u>\$ 2,120</u>	<u>\$ 2,655</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, 2008  
(Amounts expressed in thousands)

	Limited Tax Refunding & Permanent Improvement Bond 03PROJ Series 2008	Unlimited Tax Road Bond 1999	Unlimited Tax Road Bond 2004	Unlimited Tax Road Bond 2005	Unlimited Tax Road Bond 2006	Unlimited Tax Road Bond 1995	Unlimited Tax Road Bond	Unlimited Tax Road Bond 2008 03PROJ
Revenues:								
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -
Fees and permits	-	-	-	-	-	-	-	-
Federal and state funds	-	1,156	-	-	-	-	-	-
Other local government funds	-	-	-	-	-	-	-	487
Interest	8	570	761	396	450	58	4	79
Miscellaneous	-	-	-	-	-	2	-	-
Total revenues	<u>8</u>	<u>1,726</u>	<u>761</u>	<u>396</u>	<u>450</u>	<u>105</u>	<u>4</u>	<u>566</u>
Expenditures:								
Capital projects:								
General administration	-	-	-	-	-	-	-	-
Public facilities	-	23	-	-	-	-	-	-
Public transportation	-	4,254	8,047	3,574	3,230	307	112	617
Culture and recreation	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>4,277</u>	<u>8,047</u>	<u>3,574</u>	<u>3,230</u>	<u>307</u>	<u>112</u>	<u>617</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8</u>	<u>( 2,551)</u>	<u>( 7,286)</u>	<u>( 3,178)</u>	<u>( 2,780)</u>	<u>( 202)</u>	<u>( 108)</u>	<u>( 51)</u>
Other financing sources (uses):								
Debt issuance	2,075	-	-	-	-	-	-	15,981
Premium on sale of bonds	125	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>2,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,981</u>
Net change in fund balance	2,208	( 2,551)	( 7,286)	( 3,178)	( 2,780)	( 202)	( 108)	15,930
Fund balance – beginning	<u>-</u>	<u>16,529</u>	<u>25,455</u>	<u>10,957</u>	<u>13,028</u>	<u>1,836</u>	<u>130</u>	<u>-</u>
Fund balance – ending	<u>\$ 2,208</u>	<u>\$ 13,978</u>	<u>\$ 18,169</u>	<u>\$ 7,779</u>	<u>\$ 10,248</u>	<u>\$ 1,634</u>	<u>\$ 22</u>	<u>\$ 15,930</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, 2008  
(Amounts expressed in thousands)

	Capital Improvement Tax Notes Series 2002	Tax Notes Series 2004	Tax Notes Series 2006	Capital Improvement Tax Notes 1996	Capital Improvement Tax Notes Series 2001	Capital Improvement Tax Notes Series 2001A	Nonmajor Capital Project Funds Total
Revenues:							
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45
Fees and permits	-	-	-	-	-	-	10
Federal and state funds	-	-	-	-	-	-	1,156
Other local government funds	-	-	-	-	-	-	487
Interest	38	91	449	1	30	10	3,423
Miscellaneous	-	-	-	-	-	-	4
Total revenues	<u>38</u>	<u>91</u>	<u>449</u>	<u>1</u>	<u>30</u>	<u>10</u>	<u>5,125</u>
Expenditures:							
Capital projects:							
General administration	1	199	1,304	-	614	-	2,118
Public facilities	-	-	-	-	-	208	3,709
Public transportation	-	-	-	-	-	-	20,154
Culture and recreation	-	-	-	-	-	-	994
Total expenditures	<u>1</u>	<u>199</u>	<u>1,304</u>	<u>-</u>	<u>614</u>	<u>208</u>	<u>26,975</u>
Excess (deficiency) of revenues over (under) expenditures	<u>37</u>	<u>( 108)</u>	<u>( 855)</u>	<u>1</u>	<u>( 584)</u>	<u>( 198)</u>	<u>( 21,850)</u>
Other financing sources (uses):							
Debt issuance	-	-	-	-	-	-	22,301
Premium on sale of bonds	-	-	-	-	-	-	380
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,681</u>
Net change in fund balance	37	( 108)	( 855)	1	( 584)	( 198)	831
Fund balance – beginning	<u>1,150</u>	<u>6,911</u>	<u>11,990</u>	<u>42</u>	<u>1,073</u>	<u>372</u>	<u>104,101</u>
Fund balance – ending	<u>\$ 1,187</u>	<u>\$ 6,803</u>	<u>\$ 11,135</u>	<u>\$ 43</u>	<u>\$ 489</u>	<u>\$ 174</u>	<u>\$ 104,932</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, 2008****(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	\$ 2,628	\$ 36	\$ 2,664	\$ 2,664
Miscellaneous	<u>191</u>	<u>-</u>	<u>191</u>	<u>191</u>
Total revenues	<u>2,819</u>	<u>36</u>	<u>2,855</u>	<u>2,855</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	32,878	45	32,923	33,581
Land for park and open space	<u>2,542</u>	<u>-</u>	<u>2,542</u>	<u>3,000</u>
Total expenditures	<u>35,420</u>	<u>45</u>	<u>35,465</u>	<u>36,581</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>32,601</u> )	( <u>9</u> )	( <u>32,610</u> )	( <u>33,726</u> )
Other financing sources (uses):				
Debt issuance	33,727	-	33,727	33,727
Transfers out	( <u>1</u> )	<u>-</u>	( <u>1</u> )	( <u>1</u> )
Total other financing sources (uses)	<u>33,726</u>	<u>-</u>	<u>33,726</u>	<u>33,726</u>
Net change in fund balance	\$ <u>1,125</u>	( <u>9</u> )	\$ <u>1,116</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,125</u>		
Fund balance – ending		\$ <u>1,116</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, 2008

(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>452</u>	\$ <u>59</u>	\$ <u>511</u>	\$ <u>511</u>
Total revenues	<u>452</u>	<u>59</u>	<u>511</u>	<u>511</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	497	20	517	1,752
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>3,614</u>	<u>20</u>	<u>3,634</u>	<u>5,477</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 3,162)</u>	<u>39</u>	<u>( 3,123)</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><u>1,804</u></u>	39	\$ <u><u>1,843</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>1,804</u>		
Fund balance – ending		\$ <u><u>1,843</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 2002 Capital Projects Fund

From Inception and for the Year Ended September 30, 2008

(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Fees and permits	\$ 66	\$ 10	\$ 76	\$ 76
Interest	1,391	66	1,457	1,457
Miscellaneous	<u>1</u>	<u>2</u>	<u>3</u>	<u>3</u>
Total revenues	<u>1,458</u>	<u>78</u>	<u>1,536</u>	<u>1,536</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>25,562</u>	<u>102</u>	<u>25,664</u>	<u>27,433</u>
Total expenditures	<u>25,562</u>	<u>102</u>	<u>25,664</u>	<u>27,433</u>
Excess (deficiency) of revenues over (under) expenditures	( 24,104)	( 24)	( 24,128)	( 25,897)
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>1,793</u>	( 24)	\$ <u>1,769</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,793</u>		
Fund balance – ending		\$ <u>1,769</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, 2008  
(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 772	\$ 46	\$ 818	\$ 818
Total revenues	<u>772</u>	<u>46</u>	<u>818</u>	<u>818</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	9,505	164	9,669	10,068
Land for park and open space	<u>1,330</u>	<u>92</u>	<u>1,422</u>	<u>2,200</u>
Total expenditures	<u>10,835</u>	<u>256</u>	<u>11,091</u>	<u>12,268</u>
Excess (deficiency) of revenues over (under) expenditures	( 10,063)	( 210)	( 10,273)	( 11,450)
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>78</u>
Total other financing sources (uses)	<u>11,450</u>	<u>-</u>	<u>11,450</u>	<u>11,450</u>
Net change in fund balance	\$ <u>1,387</u>	( 210)	\$ <u>1,177</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,387</u>		
Fund balance – ending		<u>\$ 1,177</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, 2008****(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	\$ <u>1,822</u>	\$ <u>97</u>	\$ <u>1,919</u>	\$ <u>1,919</u>
Total revenues	<u>1,822</u>	<u>97</u>	<u>1,919</u>	<u>1,919</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	34,992	1,037	36,029	37,064
Land for park and open space	<u>751</u>	<u>131</u>	<u>882</u>	<u>2,213</u>
Total expenditures	<u>35,743</u>	<u>1,168</u>	<u>36,911</u>	<u>39,277</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>33,921</u> )	( <u>1,071</u> )	( <u>34,992</u> )	( <u>37,358</u> )
Other financing sources (uses):				
Debt issuance	35,201	-	35,201	35,201
Premium on sale of bonds	<u>2,157</u>	<u>-</u>	<u>2,157</u>	<u>2,157</u>
Total other financing sources (uses)	<u>37,358</u>	<u>-</u>	<u>37,358</u>	<u>37,358</u>
Net change in fund balance	\$ <u>3,437</u>	( <u>1,071</u> )	\$ <u>2,366</u>	\$ <u>-</u>
Fund balance – beginning		<u>3,437</u>		
Fund balance – ending		\$ <u>2,366</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, 2008****(Amounts expressed in thousands)**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Interest	\$ 734	\$ 80	\$ 814	\$ 814
Total revenues	<u>734</u>	<u>80</u>	<u>814</u>	<u>814</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	31,267	245	31,512	32,414
Land for park and open space	<u>433</u>	<u>582</u>	<u>1,015</u>	<u>2,200</u>
Total expenditures	<u>31,700</u>	<u>827</u>	<u>32,527</u>	<u>34,614</u>
Excess (deficiency) of revenues over (under) expenditures	( 30,966)	( 747)	( 31,713)	( 33,800)
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>2,834</u>	( 747)	\$ <u>2,087</u>	\$ <u>-</u>
Fund balance – beginning		<u>2,834</u>		
Fund balance – ending		\$ <u>2,087</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, 2008****(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	\$ <u>48</u>	\$ <u>74</u>	\$ <u>122</u>	\$ <u>122</u>
Total revenues	<u>48</u>	<u>74</u>	<u>122</u>	<u>122</u>
Expenditures:				
Capital projects:				
Land for park and open space	<u>-</u>	<u>202</u>	<u>202</u>	<u>2,322</u>
Total expenditures	<u>-</u>	<u>202</u>	<u>202</u>	<u>2,322</u>
Excess (deficiency) of revenues over (under) expenditures	<u>48</u>	<u>( 128)</u>	<u>( 80)</u>	<u>( 2,200)</u>
Other financing sources (uses):				
Debt issuance	2,190	-	2,190	2,190
Premium on sale of bonds	<u>10</u>	<u>-</u>	<u>10</u>	<u>10</u>
Total other financing sources (uses)	<u>2,200</u>	<u>-</u>	<u>2,200</u>	<u>2,200</u>
Net change in fund balance	\$ <u>2,248</u>	<u>( 128)</u>	\$ <u>2,120</u>	\$ <u>-</u>
Fund balance – beginning		<u>2,248</u>		
Fund balance – ending		\$ <u><u>2,120</u></u>		

**COLLIN COUNTY, TEXAS****Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Limited Tax Refunding and Permanent Improvement Bond 07PROJ Series 2008 Capital Projects Fund****From Inception and for the Year Ended September 30, 2008****(Amounts expressed in thousands)**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Interest	\$ -	\$ 20	\$ 20	\$ 20
Total revenues	-	20	20	20
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	-	1,865	1,865	4,520
Total expenditures	-	1,865	1,865	4,520
Excess (deficiency) of revenues over (under) expenditures	-	( 1,845)	( 1,845)	( 4,500)
Other financing sources (uses):				
Debt issuance	-	4,245	4,245	4,500
Premium on sale of bonds	-	255	255	-
Total other financing sources (uses)	-	4,500	4,500	4,500
Net change in fund balance	\$ -	2,655	\$ 2,655	\$ -
Fund balance – beginning		-		
Fund balance – ending		\$ 2,655		

**COLLIN COUNTY, TEXAS****Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Limited Tax Refunding and Permanent Improvement Bond 03PROJ Series 2008 Capital Projects Fund****From Inception and for the Year Ended September 30, 2008****(Amounts expressed in thousands)**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Interest	\$ -	\$ 8	\$ 8	\$ 8
Total revenues	-	8	8	8
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	-	-	-	2,208
Total expenditures	-	-	-	2,208
Excess (deficiency) of revenues over (under) expenditures	-	8	8	( 2,200)
Other financing sources (uses):				
Debt issuance	-	2,075	2,075	2,200
Premium on sale of bonds	-	125	125	-
Total other financing sources (uses)	-	2,200	2,200	2,200
Net change in fund balance	\$ -	2,208	\$ 2,208	\$ -
Fund balance – beginning		-		
Fund balance – ending		\$ 2,208		

# **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, 2008 (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	\$ 1,156	\$ 1,630	\$ 1,630
Interest	9,550	570	10,120	10,120
Total revenues	<u>10,024</u>	<u>1,726</u>	<u>11,750</u>	<u>11,750</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway and joint city projects	<u>74,703</u>	<u>4,277</u>	<u>78,980</u>	<u>92,958</u>
Total expenditures	<u>74,703</u>	<u>4,277</u>	<u>78,980</u>	<u>92,958</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 64,679)</u>	<u>( 2,551)</u>	<u>( 67,230)</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>\$ 16,529</u>	<u>( 2,551)</u>	<u>\$ 13,978</u>	<u>\$ -</u>
Fund balance – beginning		<u>16,529</u>		
Fund balance – ending		<u>\$ 13,978</u>		

# COLLIN COUNTY, TEXAS

## 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, 2008 (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	\$ 657
Interest	4,166	761	4,927	4,927
Miscellaneous	35	-	35	35
Total revenues	<u>4,858</u>	<u>761</u>	<u>5,619</u>	<u>5,619</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>23,953</u>	<u>8,047</u>	<u>32,000</u>	<u>50,169</u>
Total expenditures	<u>23,953</u>	<u>8,047</u>	<u>32,000</u>	<u>50,169</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 19,095)</u>	<u>( 7,286)</u>	<u>( 26,381)</u>	<u>( 44,550)</u>
Other financing sources (uses):				
Debt issuance	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>\$ 25,455</u>	<u>( 7,286)</u>	<u>\$ 18,169</u>	<u>\$ -</u>
Fund balance – beginning		<u>25,455</u>		
Fund balance – ending		<u>\$ 18,169</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, 2008 (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	\$ 417
Interest	<u>1,516</u>	<u>396</u>	<u>1,912</u>	<u>1,912</u>
Total revenues	<u>1,933</u>	<u>396</u>	<u>2,329</u>	<u>2,329</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>8,344</u>	<u>3,574</u>	<u>11,918</u>	<u>19,689</u>
Total expenditures	<u>8,344</u>	<u>3,574</u>	<u>11,918</u>	<u>19,689</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 6,411)</u>	<u>( 3,178)</u>	<u>( 9,589)</u>	<u>( 17,360)</u>
Other financing sources (uses):				
Debt issuance	16,412	-	16,412	16,404
Premium on sale of bonds	<u>956</u>	<u>-</u>	<u>956</u>	<u>956</u>
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>\$ 10,957</u>	<u>( 3,178)</u>	<u>\$ 7,779</u>	<u>\$ -</u>
Fund balance – beginning		<u>10,957</u>		
Fund balance – ending		<u>\$ 7,779</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, 2008 (Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>880</u>	\$ <u>450</u>	\$ <u>1,330</u>	\$ <u>1,330</u>
Total revenues	<u>880</u>	<u>450</u>	<u>1,330</u>	<u>1,330</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>3,772</u>	<u>3,230</u>	<u>7,002</u>	<u>17,250</u>
Total expenditures	<u>3,772</u>	<u>3,230</u>	<u>7,002</u>	<u>17,250</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 2,892)</u>	<u>( 2,780)</u>	<u>( 5,672)</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>13,028</u>	( 2,780)	\$ <u>10,248</u>	\$ <u>-</u>
Fund balance – beginning		<u>13,028</u>		
Fund balance – ending		\$ <u>10,248</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, 2008 (Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - special assessment	\$ 110	\$ 45	\$ 155	\$ 155
Other local government funds	707	-	707	707
Interest	1,955	58	2,013	2,013
Miscellaneous	330	2	332	332
Total revenues	<u>3,102</u>	<u>105</u>	<u>3,207</u>	<u>3,207</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>48,264</u>	<u>307</u>	<u>48,571</u>	<u>50,173</u>
Total expenditures	<u>48,264</u>	<u>307</u>	<u>48,571</u>	<u>50,173</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 45,162)</u>	<u>( 202)</u>	<u>( 45,364)</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	696	-	696	696
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>\$ 1,836</u>	<u>( 202)</u>	<u>\$ 1,634</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,836</u>		
Fund balance – ending		<u>\$ 1,634</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, 2008****(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	611	4	615	615
Miscellaneous	2,746	-	2,746	2,746
Total revenues	<u>4,142</u>	<u>4</u>	<u>4,146</u>	<u>4,146</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>60,662</u>	<u>112</u>	<u>60,774</u>	<u>60,796</u>
Total expenditures	<u>60,662</u>	<u>112</u>	<u>60,774</u>	<u>60,796</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 56,520)</u>	<u>( 108)</u>	<u>( 56,628)</u>	<u>( 56,650)</u>
Other financing sources (uses):				
Debt issuance	<u>56,650</u>	<u>-</u>	<u>56,650</u>	<u>56,650</u>
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>\$ 130</u>	<u>( 108)</u>	<u>\$ 22</u>	<u>\$ -</u>
Fund balance – beginning		<u>130</u>		
Fund balance – ending		<u>\$ 22</u>		

**COLLIN COUNTY, TEXAS**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual  
Unlimited Tax Road Bond Series 2008 03PROJ Capital Projects Fund  
From Inception and for the Year Ended September 30, 2008  
(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	\$ -	\$ 487	\$ 487	\$ 487
Interest	-	80	80	80
Total revenues	<u>-</u>	<u>567</u>	<u>567</u>	<u>567</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>-</u>	<u>617</u>	<u>617</u>	<u>16,547</u>
Total expenditures	<u>-</u>	<u>617</u>	<u>617</u>	<u>16,547</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>( 50)</u>	<u>( 50)</u>	<u>( 15,980)</u>
Other financing sources (uses):				
Debt issuance	<u>-</u>	<u>15,980</u>	<u>15,980</u>	<u>15,980</u>
Total other financing sources (uses)	<u>-</u>	<u>15,980</u>	<u>15,980</u>	<u>15,980</u>
Net change in fund balance	<u>\$ -</u>	<u>15,930</u>	<u>\$ 15,930</u>	<u>\$ -</u>
Fund balance – beginning		<u>-</u>		
Fund balance – ending		<u>\$ 15,930</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, 2008  
(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>396</u>	\$ <u>38</u>	\$ <u>434</u>	\$ <u>434</u>
Total revenues	<u>396</u>	<u>38</u>	<u>434</u>	<u>434</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, and related services	<u>7,246</u>	<u>1</u>	<u>7,247</u>	<u>8,434</u>
Total expenditures	<u>7,246</u>	<u>1</u>	<u>7,247</u>	<u>8,434</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>6,850</u> )	<u>37</u>	( <u>6,813</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>1,150</u>	<u>37</u>	\$ <u>1,187</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,150</u>		
Fund balance – ending		\$ <u>1,187</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, 2008

(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>720</u>	\$ <u>91</u>	\$ <u>811</u>	\$ <u>811</u>
Total revenues	<u>720</u>	<u>91</u>	<u>811</u>	<u>811</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, and related services	<u>5,791</u>	<u>199</u>	<u>5,990</u>	<u>12,793</u>
Total expenditures	<u>5,791</u>	<u>199</u>	<u>5,990</u>	<u>12,793</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>5,071</u> )	( <u>108</u> )	( <u>5,179</u> )	( <u>11,982</u> )
Other financing sources (uses):				
Debt issuance	11,932	-	11,932	11,932
Premium on sale of tax notes	<u>50</u>	<u>-</u>	<u>50</u>	<u>50</u>
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>6,911</u>	( <u>108</u> )	\$ <u>6,803</u>	\$ <u>-</u>
Fund balance – beginning		<u>6,911</u>		
Fund balance – ending		\$ <u>6,803</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, 2008**

**(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	\$ <u>523</u>	\$ <u>449</u>	\$ <u>972</u>	\$ <u>972</u>
Total revenues	<u>523</u>	<u>449</u>	<u>972</u>	<u>972</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, building construction, improvements, and related services	<u>3,606</u>	<u>1,304</u>	<u>4,910</u>	<u>16,045</u>
Total expenditures	<u>3,606</u>	<u>1,304</u>	<u>4,910</u>	<u>16,045</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 3,083)</u>	<u>( 855)</u>	<u>( 3,938)</u>	<u>( 15,073)</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>73</u>
Total other financing sources (uses)	<u>15,073</u>	<u>-</u>	<u>15,073</u>	<u>15,073</u>
Net change in fund balance	\$ <u>11,990</u>	( 855)	\$ <u>11,135</u>	\$ <u>-</u>
Fund balance – beginning		<u>11,990</u>		
Fund balance – ending		\$ <u>11,135</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, 2008  
(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>42</u>	\$ <u>1</u>	\$ <u>43</u>	\$ <u>43</u>
Total revenues	<u>42</u>	<u>1</u>	<u>43</u>	<u>43</u>
Expenditures:				
Capital outlay:				
Renovate and purchase furniture and fixtures for existing buildings	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>4,543</u>
Total expenditures	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>4,543</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>4,458</u> )	<u>1</u>	( <u>4,457</u> )	( <u>4,500</u> )
Other financing sources (uses):				
Debt issuance	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>4,500</u>
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><u>42</u></u>	<u>1</u>	\$ <u><u>43</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>42</u>		
Fund balance – ending		\$ <u><u>43</u></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, 2008  
(Amounts expressed in thousands)

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>389</u>	\$ <u>30</u>	\$ <u>419</u>	\$ <u>419</u>
Total revenues	<u>389</u>	<u>30</u>	<u>419</u>	<u>419</u>
Expenditures:				
Capital outlay:				
Vehicles, software, and				
Courthouse renovations	<u>3,716</u>	<u>614</u>	<u>4,330</u>	<u>4,819</u>
Total expenditures	<u>3,716</u>	<u>614</u>	<u>4,330</u>	<u>4,819</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>3,327</u> )	( <u>584</u> )	( <u>3,911</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>1,073</u>	( <u>584</u> )	\$ <u>489</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,073</u>		
Fund balance – ending		\$ <u>489</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, 2008 (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	\$ 1,887	\$ -	\$ 1,887	\$ 1,887
Interest	<u>286</u>	<u>10</u>	<u>296</u>	<u>296</u>
Total revenues	<u>2,173</u>	<u>10</u>	<u>2,183</u>	<u>2,183</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, and web project for voting system	6,266	208	6,474	6,648
Issuance cost	<u>25</u>	<u>-</u>	<u>25</u>	<u>25</u>
Total expenditures	<u>6,291</u>	<u>208</u>	<u>6,499</u>	<u>6,673</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 4,118)</u>	<u>( 198)</u>	<u>( 4,316)</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>\$ 372</u>	<u>( 198)</u>	<u>\$ 174</u>	<u>\$ -</u>
Fund balance – beginning		<u>372</u>		
Fund balance – ending		<u>\$ 174</u>		

**COLLIN COUNTY, TEXAS**  
Combining Statement of Net Assets  
Internal Service Funds  
September 30, 2008  
(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	\$ 1,711	\$ 1,376	\$ 182	\$ 552	\$ 8,770	\$ 49	\$ 7	\$ 12,647
Investments	-	-	-	-	4,386	-	-	4,386
Receivables:								
Miscellaneous receivables	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29</u>	<u>-</u>	<u>-</u>	<u>31</u>
Total current assets	<u>1,713</u>	<u>1,376</u>	<u>182</u>	<u>552</u>	<u>13,185</u>	<u>49</u>	<u>7</u>	<u>17,064</u>
Capital assets (net of accumulated depreciation):								
Buildings and systems	-	-	-	-	-	-	2,634	2,634
Machinery and equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122</u>	<u>122</u>
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,756</u>	<u>2,756</u>
Total assets	<u>\$ 1,713</u>	<u>\$ 1,376</u>	<u>\$ 182</u>	<u>\$ 552</u>	<u>\$ 13,185</u>	<u>\$ 49</u>	<u>\$ 2,763</u>	<u>\$ 19,820</u>
<b>Liabilities</b>								
Current liabilities:								
Accounts payable	\$ 11	\$ 63	\$ 18	\$ 15	\$ 2,107	\$ -	\$ 7	\$ 2,221
Payroll payable	-	-	-	-	5	-	12	17
Claims payable	446	638	-	-	855	-	-	1,939
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136</u>	<u>136</u>
Total current liabilities	<u>457</u>	<u>701</u>	<u>18</u>	<u>15</u>	<u>2,967</u>	<u>-</u>	<u>155</u>	<u>4,313</u>
Noncurrent liabilities:								
Advance from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,984</u>	<u>1,984</u>
Total liabilities	<u>457</u>	<u>701</u>	<u>18</u>	<u>15</u>	<u>2,967</u>	<u>-</u>	<u>2,139</u>	<u>6,297</u>
<b>Net assets</b>								
Invested in capital assets	-	-	-	-	-	-	2,756	2,756
Unrestricted	<u>1,256</u>	<u>675</u>	<u>164</u>	<u>537</u>	<u>10,218</u>	<u>49</u>	<u>( 2,132)</u>	<u>10,767</u>
Total net assets	<u>\$ 1,256</u>	<u>\$ 675</u>	<u>\$ 164</u>	<u>\$ 537</u>	<u>\$ 10,218</u>	<u>\$ 49</u>	<u>\$ 624</u>	<u>\$ 13,523</u>

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended September 30, 2008  
(Amounts expressed in thousands)

	<b><u>Liability Insurance</u></b>	<b><u>Workers' Compensation Insurance</u></b>	<b><u>Flexible Benefits</u></b>	<b><u>Unemployment Assessment</u></b>	<b><u>Insurance Claim</u></b>	<b><u>Employee Paid Benefits</u></b>	<b><u>Animal Safety</u></b>	<b><u>Total</u></b>
Operating revenues:								
Premiums	\$ 750	\$ 450	\$ 2,638	\$ 391	\$ 17,045	\$ 371	\$ -	\$ 21,645
Charges for services	-	-	-	-	-	-	1,187	1,187
Other	<u>158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>294</u>	<u>-</u>	<u>1</u>	<u>453</u>
Total operating revenues	<u>908</u>	<u>450</u>	<u>2,638</u>	<u>391</u>	<u>17,339</u>	<u>371</u>	<u>1,188</u>	<u>23,285</u>
Operating expenses:								
Administration	-	51	-	-	1,074	-	712	1,837
Benefits	1,114	413	2,658	56	16,669	328	-	21,238
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126</u>	<u>126</u>
Total operating expenses	<u>1,114</u>	<u>464</u>	<u>2,658</u>	<u>56</u>	<u>17,743</u>	<u>328</u>	<u>838</u>	<u>23,201</u>
Operating income (loss)	( 206)	( 14)	( 20)	335	( 404)	43	350	84
Nonoperating revenues (expenses):								
Interest income	<u>45</u>	<u>41</u>	<u>( 1)</u>	<u>7</u>	<u>546</u>	<u>-</u>	<u>3</u>	<u>641</u>
Total nonoperating revenues (expenses)	<u>45</u>	<u>41</u>	<u>( 1)</u>	<u>7</u>	<u>546</u>	<u>-</u>	<u>3</u>	<u>641</u>
Change in net assets	( 161)	27	( 21)	342	142	43	353	725
Total net assets – beginning	<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>
Total net assets – ending	<u>\$ 1,256</u>	<u>\$ 675</u>	<u>\$ 164</u>	<u>\$ 537</u>	<u>\$ 10,218</u>	<u>\$ 49</u>	<u>\$ 624</u>	<u>\$ 13,523</u>

**COLLIN COUNTY, TEXAS**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended September 30, 2008  
(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	\$ 750	\$ 450	\$ 2,638	\$ 391	\$ 17,036	\$ 371	\$ 1,518	\$ 23,154
Insurance recovery	353	-	-	-	294	-	-	647
Administration costs	-	( 69)	-	-	( 1,074)	-	( 1,521)	( 2,664)
Benefits paid	( 1,206)	( 367)	( 2,650)	( 41)	( 15,931)	( 358)	-	( 20,553)
Net cash provided (used) by operating activities	( 103)	14	( 12)	350	325	13	( 3)	584
Cash flows from investing activities:								
Sale (purchase) of investments	1,056	529	-	-	1,378	-	-	2,963
Interest income	45	41	( 1)	7	546	-	3	641
Net cash provided (used) by investing activities	1,101	570	( 1)	7	1,924	-	3	3,604
Net increase (decrease) in cash and cash equivalents	998	584	( 13)	357	2,249	13	-	4,188
Cash and cash equivalents – October 1, 2007	713	792	195	195	6,521	36	7	8,459
Cash and cash equivalents – September 30, 2008	\$ 1,711	\$ 1,376	\$ 182	\$ 552	\$ 8,770	\$ 49	\$ 7	\$ 12,647
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	\$( 206)	\$( 14)	\$( 20)	\$ 335	\$( 404)	\$ 43	\$ 350	\$ 84
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation expense	-	-	-	-	-	-	124	124
(Increase) decrease in intergovernmental receivable	195	-	-	-	( 9)	-	-	186
(Increase) decrease in travel advance receivable	-	-	-	-	-	-	( 1)	( 1)
(Increase) decrease in due from other funds	-	-	-	-	-	-	331	331
Increase (decrease) in accounts payable	( 92)	28	8	15	744	( 30)	( 1)	672
Increase (decrease) in payroll payable	-	-	-	-	( 6)	-	( 1)	( 7)
Increase (decrease) in due to other funds	-	-	-	-	-	-	( 522)	( 522)
Increase (decrease) in advance from other funds	-	-	-	-	-	-	( 283)	( 283)
Total adjustments	103	28	8	15	729	( 30)	( 353)	500
Net cash provided (used) by operating activities	\$( 103)	\$ 14	\$( 12)	\$ 350	\$ 325	\$ 13	\$( 3)	\$ 584

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds

For the Fiscal Year Ended September 30, 2008  
(Amounts expressed in thousands)

<u>UNCLAIMED HOLDINGS</u>	<u>Balance October 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2008</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 440	\$ 311	\$ 421	\$ 330
Total assets	<u>\$ 440</u>	<u>\$ 311</u>	<u>\$ 421</u>	<u>\$ 330</u>
<u>Liabilities</u>				
Due to others	\$ 440	\$ 73	\$ 183	\$ 330
Total liabilities	<u>\$ 440</u>	<u>\$ 73</u>	<u>\$ 183</u>	<u>\$ 330</u>
 <u>STATE FEES AGENCY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,094	\$ 8,305	\$ 8,175	\$ 1,224
Due from other agency funds	-	230	230	-
Miscellaneous receivables	20	5	20	5
Total assets	<u>\$ 1,114</u>	<u>\$ 8,540</u>	<u>\$ 8,425</u>	<u>\$ 1,229</u>
<u>Liabilities</u>				
Due to other governments	\$ 131	\$ 4,806	\$ 4,754	\$ 183
Due to others	983	4,126	4,063	1,046
Total liabilities	<u>\$ 1,114</u>	<u>\$ 8,932</u>	<u>\$ 8,817</u>	<u>\$ 1,229</u>

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2008  
(Amounts expressed in thousands)

<u>SHERIFF</u>	<u>Balance October 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2008</u>
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 5,700	\$ 5,700	\$ -
Total assets	<u>\$ -</u>	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 1,318	\$ 1,318	\$ -
Due to other agency funds	-	3,984	3,984	-
Due to others	-	31	31	-
Total liabilities	<u>\$ -</u>	<u>\$ 5,333</u>	<u>\$ 5,333</u>	<u>\$ -</u>
 <u>DISTRICT CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 2,253	\$ 5,188	\$ 4,926	\$ 2,515
Investments	<u>3,256</u>	<u>426</u>	<u>1,503</u>	<u>2,179</u>
Total assets	<u>\$ 5,509</u>	<u>\$ 5,614</u>	<u>\$ 6,429</u>	<u>\$ 4,694</u>
<u>Liabilities</u>				
Due to others	<u>\$ 5,509</u>	<u>\$ 5,614</u>	<u>\$ 6,429</u>	<u>\$ 4,694</u>
Total liabilities	<u>\$ 5,509</u>	<u>\$ 5,614</u>	<u>\$ 6,429</u>	<u>\$ 4,694</u>

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2008  
(Amounts expressed in thousands)

<u>DISTRICT CLERK - OTHER</u>	<u>Balance October 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2008</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 770	\$ 8,077	\$ 8,043	\$ 804
Total assets	<u>\$ 770</u>	<u>\$ 8,077</u>	<u>\$ 8,043</u>	<u>\$ 804</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 3	\$ 3	\$ -
Due to other agency funds	-	868	868	-
Cash bonds outstanding	713	652	642	723
Cost deposits outstanding	57	3,467	3,443	81
Child support payable	<u>-</u>	<u>3,095</u>	<u>3,095</u>	<u>-</u>
Total liabilities	<u>\$ 770</u>	<u>\$ 8,085</u>	<u>\$ 8,051</u>	<u>\$ 804</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 7,408	\$ 9,129	\$ 12,715	\$ 3,822
Investments	<u>5,467</u>	<u>6,925</u>	<u>2,464</u>	<u>9,928</u>
Total assets	<u>\$ 12,875</u>	<u>\$ 16,054</u>	<u>\$ 15,179</u>	<u>\$ 13,750</u>
<u>Liabilities</u>				
Due to others	<u>\$ 12,875</u>	<u>\$ 16,053</u>	<u>\$ 15,178</u>	<u>\$ 13,750</u>
Total liabilities	<u>\$ 12,875</u>	<u>\$ 16,053</u>	<u>\$ 15,178</u>	<u>\$ 13,750</u>

(continued)



# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2008  
(Amounts expressed in thousands)

<u>COUNTY CLERK - OTHER</u>	<u>Balance October 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2008</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 2,298	\$ 20,308	\$ 20,457	\$ 2,149
Miscellaneous receivables	<u>-</u>	<u>12</u>	<u>12</u>	<u>-</u>
Total assets	<u>\$ 2,298</u>	<u>\$ 20,320</u>	<u>\$ 20,469</u>	<u>\$ 2,149</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 24	\$ 24	\$ -
Due to other agency funds	-	1,469	1,469	-
Due to others	6	10,533	10,520	19
Cash bonds outstanding	<u>2,292</u>	<u>2,441</u>	<u>2,603</u>	<u>2,130</u>
Total liabilities	<u>\$ 2,298</u>	<u>\$ 14,467</u>	<u>\$ 14,616</u>	<u>\$ 2,149</u>
 <u>TAX ASSESSOR/COLLECTOR</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 11,605	\$ 1,533,664	\$ 1,532,985	\$ 12,284
Miscellaneous receivables	<u>16</u>	<u>5,601</u>	<u>5,588</u>	<u>29</u>
Total assets	<u>\$ 11,621</u>	<u>\$ 1,539,265</u>	<u>\$ 1,538,573</u>	<u>\$ 12,313</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,565	\$ 1,335,970	\$ 1,335,668	\$ 5,867
Due to other agency funds	-	171,115	171,115	-
Due to others	<u>6,056</u>	<u>114,026</u>	<u>113,636</u>	<u>6,446</u>
Total liabilities	<u>\$ 11,621</u>	<u>\$ 1,621,111</u>	<u>\$ 1,620,419</u>	<u>\$ 12,313</u>

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2008  
(Amounts expressed in thousands)

JUSTICE OF THE PEACE, <u>PRECINCT 1</u>	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
<u>Assets</u>				
Cash and cash equivalents	\$ 8	\$ 1,929	\$ 1,933	\$ 4
Total assets	\$ 8	\$ 1,929	\$ 1,933	\$ 4
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 34	\$ 34	\$ -
Due to other agency funds	-	548	548	-
Due to others	8	1,347	1,351	4
Total liabilities	\$ 8	\$ 1,929	\$ 1,933	\$ 4
 <u>JUSTICE OF THE PEACE, PRECINCT 2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 26	\$ 625	\$ 632	\$ 19
Total assets	\$ 26	\$ 625	\$ 632	\$ 19
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 12	\$ 12	\$ -
Due to other agency funds	-	192	192	-
Due to others	26	421	428	19
Total liabilities	\$ 26	\$ 625	\$ 632	\$ 19

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds, continued

For the Fiscal Year Ended September 30, 2008  
(Amounts expressed in thousands)

JUSTICE OF THE PEACE, PRECINCT 3-1	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
<u>Assets</u>				
Cash and cash equivalents	\$ 25	\$ 778	\$ 785	\$ 18
Total assets	<u>\$ 25</u>	<u>\$ 778</u>	<u>\$ 785</u>	<u>\$ 18</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 20	\$ 20	\$ -
Due to other agency funds	-	176	176	-
Due to others	25	587	594	18
Total liabilities	<u>\$ 25</u>	<u>\$ 783</u>	<u>\$ 790</u>	<u>\$ 18</u>
 <u>JUSTICE OF THE PEACE, PRECINCT 3-2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 31	\$ 787	\$ 749	\$ 69
Total assets	<u>\$ 31</u>	<u>\$ 787</u>	<u>\$ 749</u>	<u>\$ 69</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 15	\$ 13	\$ 2
Due to other agency funds	-	243	243	-
Due to others	31	532	496	67
Total liabilities	<u>\$ 31</u>	<u>\$ 790</u>	<u>\$ 752</u>	<u>\$ 69</u>

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds, continued

For the Fiscal Year Ended September 30, 2008  
(Amounts expressed in thousands)

<u>JUSTICE OF THE PEACE, PRECINCT 4</u>	<u>Balance October 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2008</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 144	\$ 3,110	\$ 2,974	\$ 280
Total assets	\$ 144	\$ 3,110	\$ 2,974	\$ 280
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 32	\$ 32	\$ -
Due to other agency funds	-	1,052	1,052	-
Due to others	144	2,026	1,890	280
Total liabilities	\$ 144	\$ 3,110	\$ 2,974	\$ 280
 <u>BAIL SECURITY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 50	\$ -	\$ -	\$ 50
Assets held as security deposits	3,688	-	269	3,419
Total assets	\$ 3,738	\$ -	\$ 269	\$ 3,469
<u>Liabilities</u>				
Due to others	\$ 3,738	\$ -	\$ 269	\$ 3,469
Total liabilities	\$ 3,738	\$ -	\$ 269	\$ 3,469
 <u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 188	\$ 187	\$ 1
Total assets	\$ -	\$ 188	\$ 187	\$ 1
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 5	\$ 5	\$ -
Due to others	-	187	186	1
Total liabilities	\$ -	\$ 192	\$ 191	\$ 1

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2008  
(Amounts expressed in thousands)

<u>COMMUNITY SUPERVISION</u>	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
<u>Assets</u>				
Cash and cash equivalents	\$ 747	\$ 7,351	\$ 7,221	\$ 877
Total assets	<u>\$ 747</u>	<u>\$ 7,351</u>	<u>\$ 7,221</u>	<u>\$ 877</u>
<u>Liabilities</u>				
Due to other governments	\$ 1	\$ 7	\$ 7	\$ 1
Due to other agency funds	-	4,766	4,766	-
Due to others	<u>746</u>	<u>2,383</u>	<u>2,253</u>	<u>876</u>
Total liabilities	<u>\$ 747</u>	<u>\$ 7,156</u>	<u>\$ 7,026</u>	<u>\$ 877</u>
 <u>INMATE TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 72	\$ 2,905	\$ 2,893	\$ 84
Total assets	<u>\$ 72</u>	<u>\$ 2,905</u>	<u>\$ 2,893</u>	<u>\$ 84</u>
<u>Liabilities</u>				
Due to others	\$ 72	\$ 2,905	\$ 2,893	\$ 84
Total liabilities	<u>\$ 72</u>	<u>\$ 2,905</u>	<u>\$ 2,893</u>	<u>\$ 84</u>
 <u>DISTRICT ATTORNEY TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 108	\$ 759	\$ 768	\$ 99
Total assets	<u>\$ 108</u>	<u>\$ 759</u>	<u>\$ 768</u>	<u>\$ 99</u>
<u>Liabilities</u>				
Due to others	\$ 108	\$ 759	\$ 768	\$ 99
Total liabilities	<u>\$ 108</u>	<u>\$ 759</u>	<u>\$ 768</u>	<u>\$ 99</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2008  
(Amounts expressed in thousands)

<u>JAIL CASE COORDINATOR</u>	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
<u>Assets</u>				
Cash and cash equivalents	\$ 4	\$ 97	\$ 101	\$ -
Total assets	<u>\$ 4</u>	<u>\$ 97</u>	<u>\$ 101</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others	\$ 4	\$ 97	\$ 101	\$ -
Total liabilities	<u>\$ 4</u>	<u>\$ 97</u>	<u>\$ 101</u>	<u>\$ -</u>
 <u>JAIL COMMISSARY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 776	\$ 312	\$ 171	\$ 917
Total assets	<u>\$ 776</u>	<u>\$ 312</u>	<u>\$ 171</u>	<u>\$ 917</u>
<u>Liabilities</u>				
Due to others	\$ 776	\$ 312	\$ 171	\$ 917
Total liabilities	<u>\$ 776</u>	<u>\$ 312</u>	<u>\$ 171</u>	<u>\$ 917</u>
 <u>CONSTABLE, PRECINCT 1</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 344	\$ 344	\$ -
Total assets	<u>\$ -</u>	<u>\$ 344</u>	<u>\$ 344</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 143	\$ 143	\$ -
Due to other agency funds	-	63	63	-
Due to others	-	137	137	-
Total liabilities	<u>\$ -</u>	<u>\$ 343</u>	<u>\$ 343</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, 2008  
(Amounts expressed in thousands)

<u>CONSTABLE, PRECINCT 2</u>	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 30	\$ 30	\$ -
Total assets	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 2	\$ 2	\$ -
Due to others	<u>-</u>	<u>28</u>	<u>28</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ -</u>
 <u>CONSTABLE, PRECINCT 3</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 194	\$ 187	\$ 7
Total assets	<u>\$ -</u>	<u>\$ 194</u>	<u>\$ 187</u>	<u>\$ 7</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 8	\$ 8	\$ -
Due to other agency funds	-	61	61	-
Due to others	<u>-</u>	<u>159</u>	<u>152</u>	<u>7</u>
Total liabilities	<u>\$ -</u>	<u>\$ 228</u>	<u>\$ 221</u>	<u>\$ 7</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2008  
(Amounts expressed in thousands)

<u>CONSTABLE, PRECINCT 4</u>	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
<u>Assets</u>				
Cash and cash equivalents	\$ 37	\$ 148	\$ 182	\$ 3
Total assets	<u>\$ 37</u>	<u>\$ 148</u>	<u>\$ 182</u>	<u>\$ 3</u>
<u>Liabilities</u>				
Due to others	\$ 37	\$ 148	\$ 182	\$ 3
Total liabilities	<u>\$ 37</u>	<u>\$ 148</u>	<u>\$ 182</u>	<u>\$ 3</u>
 <u>TOTALS - ALL AGENCY FUNDS</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 27,896	\$ 1,610,239	\$ 1,612,579	\$ 25,556
Investments	8,723	7,351	3,967	12,107
Assets held as security deposits	3,688	-	269	3,419
Receivables:				
Due from other agency funds	-	230	230	-
Miscellaneous receivables	<u>36</u>	<u>5,618</u>	<u>5,620</u>	<u>34</u>
Total assets	<u>\$ 40,343</u>	<u>\$ 1,623,438</u>	<u>\$ 1,622,665</u>	<u>\$ 41,116</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,697	\$ 1,342,229	\$ 1,341,873	\$ 6,053
Due to other agency funds	-	184,544	184,544	-
Due to others	31,584	162,484	161,939	32,129
Cash bonds outstanding	3,005	3,093	3,245	2,853
Cost deposits outstanding	57	3,467	3,443	81
Child support payable	<u>-</u>	<u>3,095</u>	<u>3,095</u>	<u>-</u>
Total liabilities	<u>\$ 40,343</u>	<u>\$ 1,698,912</u>	<u>\$ 1,698,139</u>	<u>\$ 41,116</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
<u>Financial Trends</u>	1
<i>Financial trends information is intended to assist readers in understanding and assessing how the County's financial position has changed over time.</i>	
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## 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 Seven Fiscal Years (1)**  
(amounts expressed in thousands)

	<b>Fiscal Year</b>						
	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Governmental activities							
Invested in capital assets, net of related debt	\$ 204,428	\$ 215,382	\$ 210,505	\$ 216,934	\$ 215,624	\$ 241,239	\$ 253,798
Restricted	28,814	26,640	25,219	26,830	26,606	28,220	25,727
Unrestricted	<u>101,674</u>	<u>105,349</u>	<u>108,959</u>	<u>86,923</u>	<u>116,737</u>	<u>145,329</u>	<u>152,387</u>
Total net assets, governmental activities	<u>\$ 334,916</u>	<u>\$ 347,371</u>	<u>\$ 344,683</u>	<u>\$ 330,687</u>	<u>\$ 358,967</u>	<u>\$ 414,788</u>	<u>\$ 431,912</u>
Primary government							
Invested in capital assets, net of related debt	\$ 204,428	\$ 215,382	\$ 210,505	\$ 216,934	\$ 215,624	\$ 241,239	\$ 253,798
Restricted	28,814	26,640	25,219	26,830	26,606	28,220	25,727
Unrestricted	<u>101,674</u>	<u>105,349</u>	<u>108,959</u>	<u>86,843</u>	<u>116,671</u>	<u>145,291</u>	<u>152,387</u>
Total net assets, primary government	<u>\$ 334,916</u>	<u>\$ 347,371</u>	<u>\$ 344,683</u>	<u>\$ 330,607</u>	<u>\$ 358,901</u>	<u>\$ 414,750</u>	<u>\$ 431,912</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 seven years of data presented in this table.

# COLLIN COUNTY, TEXAS

## Table 1.2 - Changes in Net Assets

### Last Seven Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
<b>Expenses</b>							
<i>Governmental activities:</i>							
General administration	\$ 16,428	\$ 15,268	\$ 15,961	\$ 26,432	\$ 23,366	\$ 24,506	\$ 28,473
Judicial	9,865	11,219	12,324	13,130	13,943	14,983	16,910
Financial administration	5,606	6,501	7,558	7,905	8,072	9,041	10,183
Legal	6,979	7,582	8,382	8,619	8,828	9,580	10,793
Public facilities	10,804	12,653	15,696	13,509	13,205	18,574	17,751
Equipment services	2,245	2,155	2,322	2,418	2,501	2,223	2,558
Public safety	33,302	38,547	42,741	44,463	48,525	53,331	61,213
Public transportation	19,377	28,584	16,490	54,856	28,557	9,642	35,834
Health and welfare	9,415	12,942	13,522	13,977	14,320	15,065	17,814
Culture and recreation	717	951	5,216	1,079	1,619	1,547	1,617
Conservation	208	317	278	393	264	320	317
Debt service, interest and fiscal charges	11,020	10,485	9,382	14,600	15,436	14,639	17,618
Total expenses, primary government	\$ 125,966	\$ 147,204	\$ 149,872	\$ 201,381	\$ 178,636	\$ 173,451	\$ 221,081
Component unit expenses, health and welfare	-	-	51	64	144	73	16
Total expenses, governmental activities	\$ 125,966	\$ 147,204	\$ 149,923	\$ 201,445	\$ 178,780	\$ 173,524	\$ 221,097
<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	\$ 8,383
Judicial	1,679	1,782	4,022	4,376	2,512	3,769	4,745
Financial administration	1,710	1,725	2,417	1,357	2,512	2,709	2,832
Legal	341	167	181	176	239	187	270
Public facilities	11	11	11	12	9	64	1,382
Public safety	6,827	5,222	4,030	7,690	9,194	11,081	9,185
Public transportation	10,046	10,848	9,485	10,816	11,396	12,348	17,789
Health and welfare	1,647	1,423	1,501	1,539	609	604	1,347
Culture and recreation	62	63	88	108	-	-	82
Debt service, interest and fiscal charges	-	-	-	-	-	-	631
Operating grants and contributions	8,551	8,083	6,692	11,390	18,430	23,593	14,239
Capital grants and contributions	118	99	124	1,291	1,190	1,218	465
Total program revenues, primary government	\$ 37,076	\$ 37,324	\$ 35,809	\$ 46,081	\$ 55,821	\$ 65,148	\$ 61,350
Component unit revenues, health and welfare	-	-	39	125	130	45	41
Total program revenues, governmental activities	\$ 37,076	\$ 37,324	\$ 35,848	\$ 46,206	\$ 55,951	\$ 65,193	\$ 61,391
<b>Net (expense)revenue</b>							
Primary government	\$ ( 88,890)	\$ ( 109,880)	\$ ( 114,063)	\$ ( 155,300)	\$ ( 122,815)	\$ ( 108,303)	\$ ( 159,731)
Component unit	-	-	( 12)	61	( 14)	( 28)	25
Total governmental activities	\$ ( 88,890)	\$ ( 109,880)	\$ ( 114,075)	\$ ( 155,239)	\$ ( 122,829)	\$ ( 108,331)	\$ ( 159,706)

(continued)

# COLLIN COUNTY, TEXAS

## Table 1.2 - Changes in Net Assets

### Last Seven Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
<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	\$ 170,960
Mixed beverage tax	1,052	1,098	1,209	1,296	1,524	1,831	2,005
Motor fuel tax	57	57	-	-	-	-	-
Unrestricted investment earnings	3,443	2,464	3,737	8,275	6,602	8,948	7,486
Gain on sale of capital assets	158	204	116	253	-	-	-
Miscellaneous	316	221	74	90	54	115	105
Extraordinary item-proceeds from punitive damages	-	-	-	-	-	-	1,320
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>\$ 151,109</u>	<u>\$ 165,059</u>	<u>\$ 181,876</u>
<b>Changes in net assets</b>							
Primary government	\$ 22,447	\$ 12,455	\$ 16,358	\$( 13,160)	\$ 28,294	\$ 56,756	\$ 22,145
Component unit	-	-	( 12)	61	( 14)	( 28)	25
Total governmental activities	<u>\$ 22,447</u>	<u>\$ 12,455</u>	<u>\$ 16,346</u>	<u>\$( 13,099)</u>	<u>\$ 28,280</u>	<u>\$ 56,728</u>	<u>\$ 22,170</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 seven years of data presented in this table.

**COLLIN COUNTY, TEXAS**  
**Table 1.3 - Fund Balances, Governmental Funds**  
**Last Seven Fiscal Years (1)**  
**(modified accrual basis of accounting)**  
(amounts expressed in thousands)

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
<i>General Fund:</i>							
Reserved	\$ 2,147	\$ 5,419	\$ 2,620	\$ 6,521	\$ 3,926	\$ 10,601	\$ 5,655
Unreserved							
Designated	9,046	9,069	9,698	9,782	10,050	10,583	13,126
Undesignated	<u>56,419</u>	<u>61,411</u>	<u>71,615</u>	<u>74,515</u>	<u>93,664</u>	<u>101,067</u>	<u>110,732</u>
Total general fund	<u>67,612</u>	<u>75,899</u>	<u>83,933</u>	<u>90,818</u>	<u>107,640</u>	<u>122,251</u>	<u>129,513</u>
<i>All Other Governmental Funds:</i>							
Reserved	123,556	109,217	156,163	184,967	183,939	216,664	228,303
Unreserved							
Designated							
Special revenue funds	314	349	-	-	696	1,089	1,438
Capital project funds	279	347	546	567	-	-	-
Undesignated							
Special revenue funds	<u>14,904</u>	<u>17,902</u>	<u>14,557</u>	<u>11,605</u>	<u>13,814</u>	<u>17,656</u>	<u>15,184</u>
Total all other governmental funds	<u>\$ 139,053</u>	<u>\$ 127,815</u>	<u>\$ 171,266</u>	<u>\$ 197,139</u>	<u>\$ 198,449</u>	<u>\$ 235,409</u>	<u>\$ 244,925</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)

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Revenues</b>										
Taxes	\$ 67,637	\$ 79,833	\$ 92,273	\$ 107,122	\$ 119,421	\$ 124,916	\$ 132,442	\$ 142,390	\$ 154,670	\$ 171,078
Fees and permits	7,845	8,808	9,723	10,896	11,211	10,355	11,444	12,420	26,831	25,819
Federal and State funds	10,768	6,091	6,645	3,960	5,600	6,588	11,820	8,473	11,831	13,692
Charges for service	12,206	10,761	12,618	11,726	14,267	15,627	15,039	19,245	7,602	8,789
Fines and forfeitures	2,068	2,266	2,386	2,521	2,378	3,110	4,116	4,518	4,415	5,143
Investment earnings	6,393	10,570	12,077	7,477	4,307	4,023	8,462	16,744	21,591	15,253
Miscellaneous	1,690	3,448	2,249	2,534	2,839	2,601	3,962	1,286	1,422	2,696
Total revenues	<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>205,076</u>	<u>228,362</u>	<u>242,470</u>
<b>Expenditures</b>										
General administration	10,881	12,345	13,901	17,034	16,909	21,515	24,042	22,428	20,389	21,728
Judicial	6,181	7,244	8,552	9,733	11,254	12,126	13,255	14,370	15,407	15,692
Financial administration	3,772	4,473	4,909	5,527	6,720	7,548	7,963	8,319	9,325	9,512
Legal	4,195	4,889	6,017	6,898	7,657	8,302	8,697	8,898	9,808	10,005
Public facilities	4,928	6,065	7,252	7,110	7,766	8,426	8,822	8,761	9,762	10,902
Equipment services	1,197	2,562	2,176	2,210	2,187	2,340	2,369	2,534	2,061	2,271
Public safety	25,889	28,941	33,039	33,310	38,606	42,763	45,560	48,931	54,372	55,786
Public transportation	8,690	10,216	11,430	11,443	13,629	14,437	12,967	16,179	15,676	17,302
Health and welfare	4,785	5,453	7,189	9,117	12,801	13,407	13,903	14,285	14,823	17,302
Culture and recreation	144	151	151	672	907	937	1,010	1,098	1,025	1,027
Conservation	150	180	191	207	318	270	399	265	330	296
Capital outlay	20,539	23,620	25,423	49,561	23,383	25,672	42,058	79,424	50,708	73,878
Debt service										
Principal	11,955	11,120	12,375	14,440	17,725	18,151	16,615	15,230	17,755	21,560
Interest	4,409	8,208	8,791	9,516	10,556	9,120	11,382	14,953	15,739	18,062
Lease obligation	57	-	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	255	50	707	896	263	635	253
Total expenditures	<u>107,772</u>	<u>125,467</u>	<u>141,396</u>	<u>137,841</u>	<u>170,468</u>	<u>185,721</u>	<u>209,938</u>	<u>255,938</u>	<u>237,815</u>	<u>275,576</u>
<b>Excess of revenues over (under) expenditures</b>	<u>834</u>	<u>( 3,689)</u>	<u>( 3,422)</u>	<u>( 30,797)</u>	<u>( 10,445)</u>	<u>( 18,501)</u>	<u>( 22,653)</u>	<u>( 50,862)</u>	<u>( 9,453)</u>	<u>( 33,106)</u>

(continued)



**COLLIN COUNTY, TEXAS**  
**Table 1.4 - Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Other Financing Sources (Uses)</b>										
Bonds issued	\$ 38,017	\$ 61,332	\$ 29,465	\$ 37,548	\$ 8,000	\$ 81,075	\$ 97,040	\$ 64,720	\$ 65,565	\$ 57,715
Refunding bonds issued	-	-	-	-	-	( 15,745)	( 48,586)	-	-	-
Payments to escrow agent	-	-	-	( 11,548)	-	4,303	6,545	404	( 17,348)	( 10,280)
Premium (discount) on sale of bonds	-	-	-	-	-	-	-	-	2,676	557
Capitalized Contribution	-	-	-	-	-	-	-	( 2,834)	2,834	-
Refund of escrow	-	-	-	-	-	-	-	696	-	-
Loan proceeds	-	-	-	-	-	-	-	4,096	-	-
Sale of non-capital equipment	-	-	-	56	-	-	-	-	-	-
Sale of capital assets	27	70	5	427	204	384	412	1,912	712	572
Transfers in	2,502	3,099	4,690	4,691	5,605	7,220	7,713	6,600	8,357	20,116
Transfers out	( 2,502)	( 3,099)	( 3,990)	( 4,691)	( 6,315)	( 7,220)	( 7,713)	( 6,600)	( 8,357)	( 20,116)
Total other financing sources (uses)	<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>68,994</u>	<u>54,439</u>	<u>48,564</u>
<b>Extraordinary item-proceeds from punitive damages</b>	-	-	-	-	-	-	-	-	-	1,320
Net change in fund balances	<u><u>\$ ( 37,210)</u></u>	<u><u>\$ ( 65,091)</u></u>	<u><u>\$ ( 33,592)</u></u>	<u><u>\$ ( 4,314)</u></u>	<u><u>\$ ( 2,951)</u></u>	<u><u>\$ 51,516</u></u>	<u><u>\$ 32,758</u></u>	<u><u>\$ 18,132</u></u>	<u><u>\$ 44,986</u></u>	<u><u>\$ 16,778</u></u>
Debt service as a percentage of noncapital expenditures	18.76%	18.98%	18.25%	27.43%	19.26%	17.48%	17.21%	17.25%	18.24%	18.58%

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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				Total Estimated Market Value	Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land (1)	City Property (1)	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads				
1999	\$ 3,576,279	\$ 23,564,366	\$ 3,228,917	\$ 566,953	\$ 30,936,515	0.2500	\$ 27,161,620	87.80%
2000	4,308,666	27,581,960	3,295,219	621,370	35,807,215	0.2500	31,326,529	87.49%
2001	4,592,959	32,515,926	3,370,655	716,521	41,196,061	0.2500	36,376,464	88.30%
2002	5,001,846	36,854,668	5,081,227	827,144	47,764,885	0.2500	41,922,830	87.77%
2003	5,446,556	41,578,224	5,040,958	876,186	52,941,924	0.2500	46,727,187	88.26%
2004	5,519,935	44,128,067	4,769,788	789,818	55,207,608	0.2500	49,168,855	89.06%
2005	7,114,044	45,939,491	4,992,195	673,882	58,719,612	0.2500	52,275,034	89.02%
2006	7,141,446	49,578,144	5,766,805	527,085	63,013,480	0.2500	56,237,472	89.25%
2007	9,049,440	61,702,163	6,366,060	1,125,090	78,242,753	0.2450	68,657,179	87.75%
2008	9,695,904	66,354,782	6,651,770	1,147,176	83,849,632	0.2450	71,722,229	85.54%

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

Note: Property in the County is reassessed annually. The County assesses all property, real and personal, at 100%. The difference between estimated market value and assessed value is due to tax-exemptions and exclusions.

# **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>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>	<b>2008</b>
Collin County	100.00%	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.24500	\$ 0.24250
Cities:											
Allen	100.00%	0.57500	0.57400	0.56400	0.56300	0.56100	0.56000	0.55900	0.55800	0.55800	0.55700
Anna	100.00%	0.54224	0.53278	0.52990	0.58000	0.49970	0.49970	0.52500	0.52500	0.52500	0.57500
Blue Ridge	100.00%	0.54462	0.51784	0.53590	0.54510	0.58424	0.59069	0.56997	0.54479	0.54479	0.55598
Carrollton	0.31%	0.60430	0.59930	0.59930	0.59930	0.59930	0.59930	0.63288	0.63288	0.63288	0.61788
Celina	100.00%	0.80659	0.80659	0.80659	0.80659	0.76000	0.75000	0.74000	0.69000	0.69000	0.65500
Dallas	3.09%	0.66750	0.66750	0.66750	0.69980	0.69980	0.71970	0.74170	0.72920	0.72920	0.74790
Fairview	100.00%	0.15143	0.15000	0.13990	0.13990	0.29000	0.33000	0.34500	0.34500	0.36500	0.36500
Farmersville	100.00%	0.72839	0.65999	0.63194	0.59776	0.29000	0.55445	0.54601	0.59976	0.59976	0.60517
Frisco	97.92%	0.37270	0.37270	0.37000	0.36700	0.43200	0.42296	0.44489	0.45000	0.45000	0.45000
Josephine	100.00%	0.45193	0.43188	0.43351	0.43351	0.43600	0.43501	0.44718	0.37927	0.37927	0.37284
Lavon	100.00%	0.39950	0.41450	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	0.22978
Lucas	100.00%	0.32251	0.32251	0.37251	0.37251	0.37251	0.37660	0.37660	0.37500	0.37500	0.37500
McKinney	100.00%	0.59800	0.59800	0.59800	0.59800	0.59800	0.59300	0.58800	0.58800	0.58800	0.58550
Melissa	100.00%	0.32440	0.32440	0.42000	0.42000	0.43797	0.49022	0.52000	0.52000	0.52000	0.52000
Murphy	100.00%	0.68710	0.54440	0.41400	0.37640	0.43040	0.46832	0.46830	0.46830	0.46830	0.46830
Nevada	100.00%	0.15000	0.13214	0.13499	0.13499	0.14352	0.14261	0.13884	0.14712	0.14712	0.15499
New Hope	100.00%	0.19970	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
Parker	100.00%	0.35000	0.35000	0.31696	0.29421	0.27000	0.28200	0.31000	0.37708	0.37708	0.37708
Plano	100.00%	0.46650	0.46850	0.45850	0.45350	0.45350	0.45350	0.45350	0.47350	0.47350	0.47350
Princeton	100.00%	0.83000	0.78263	0.78263	0.70130	0.70130	0.67500	0.67500	0.64970	0.64970	0.64960
Prosper	100.00%	0.35951	0.36000	0.36000	0.36000	0.32410	0.47970	0.40539	0.49882	0.49882	0.52000
Richardson	17.09%	0.44385	0.44385	0.44385	0.44385	0.47785	0.52516	0.52516	0.57516	0.57516	0.57516
Royce City	14.42%								0.49450	0.49450	0.49450
Sachse	11.12%	0.67470	0.64670	0.62664	0.58882	0.56006	0.55832	0.55832	0.55341	0.55341	0.55341
St. Paul	100.00%	0.22000	0.22000	0.25000	0.26355	0.48584	0.48584	0.48530	0.44354	0.44354	0.42437
Westminster	100.00%	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	0.25000
Wylie	100.00%	0.67500	0.70000	0.72500	0.72000	0.70500	0.69500	0.69500	0.70678	0.70678	0.73325

(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>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>	<b>2008</b>
School Districts:											
Allen I.S.D.	100.00%	\$ 1.73690	\$ 1.89290	\$ 1.76204	\$ 1.83142	\$ 1.87230	\$ 1.93335	\$ 1.91246	\$ 1.77510	\$ 1.77510	\$ 1.47030
Anna I.S.D.	100.00%	1.50000	1.48000	1.56025	1.56025	1.56999	1.78990	1.82500	1.77140	1.48148	1.48148
Blue Ridge I.S.I	98.46%	1.47000	1.38000	1.72500	1.65000	1.77860	1.77560	1.74070	1.78000	1.78000	1.55600
Celina I.S.D.	91.31%	1.63000	1.63000	1.59000	1.59000	1.75000	1.80000	1.78000	1.74990	1.74799	1.51900
Community I.S.	99.58%	1.50000	1.29282	1.50000	1.43018	1.62000	1.67000	1.67000	1.54000	1.54000	1.49500
Farmersville I.S	100.00%	1.56000	1.39600	1.48900	1.48900	1.54000	1.54000	1.74000	1.61680	1.61680	1.31000
Frisco I.S.D.	92.47%	1.51360	1.44000	1.42000	1.44000	1.51750	1.55750	1.63000	1.58000	1.58000	1.35000
Lovejoy I.S.D.	100.00%	1.60000	1.65000	1.62000	1.62000	1.70300	1.82340	1.82340	1.69340	1.69340	1.47630
McKinney I.S.E	100.00%	1.56000	1.59000	1.64000	1.78500	1.98000	2.00000	2.00000	1.84100	1.84100	1.51700
Melissa I.S.D.	100.00%	1.67465	1.59800	1.59245	1.69562	1.87887	1.99000	1.91000	1.78000	1.78000	1.53500
Plano I.S.D.	100.00%	1.53950	1.57920	1.55310	1.62850	1.73340	1.73340	1.73340	1.57840	1.57840	1.26840
Princeton I.S.D.	100.00%	1.50000	1.37820	1.30880	1.50000	1.69110	1.74776	1.74776	1.59140	1.59140	1.36870
Prosper I.S.D.	92.68%	1.52371	1.53952	1.52220	1.72025	1.81990	1.95150	1.97531	1.80000	1.80000	1.67000
Wylie I.S.D.	100.00%	1.57000	1.57000	1.56090	1.61000	1.72000	1.80000	1.81700	1.70250	1.70250	1.39000
Special Districts:											
Seis Lagos											
Utility Dist	100.00%	0.91667	0.78829	0.62690	0.52991	0.44294	0.40620	0.41950	0.45030	0.45030	0.42892
Collin County											
Community											
College	100.00%	0.09855	0.09672	0.09405	0.09284	0.09193	0.09065	0.08942	0.08768	0.08768	0.08698
Frisco											
M.U.D. #1	100.00%	0.12000	0.12000	0.09000	0.07000	0.50000					
Direct Rate											
Applied by Collin											
County		0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.24500	0.24250
Weighted											
Average All											
Entities		0.73580	0.71592	0.71317	0.72240	0.76526	0.80448	0.82211	0.77425	0.76811	0.70107

Source: Central Appraisal District

# COLLIN COUNTY, TEXAS

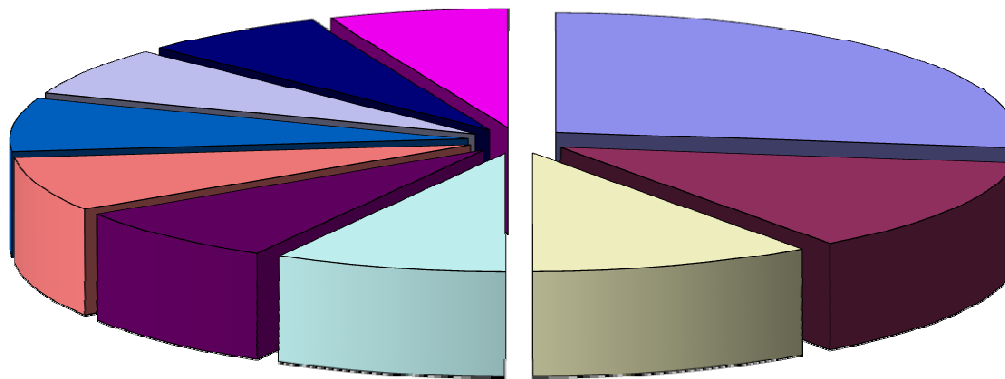
**Table 2.3 - Principal Taxpayers**  
**Current Year and Ten Years Ago**  
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2008		Fiscal Year 1999	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Oncor Electric Delivery Co.	Electric Utility	\$ 465,331	0.68%	\$ 276,594 *	1.17%
Stonebriar Shopping Mall	Commercial	221,340	0.32%	-	-
J C Penney Company	Retail Stores	171,255	0.25%	127,393	0.54%
Electronic Data Systems Corp.	EDP Services	140,997	0.21%	235,062	1.00%
Southwestern Bell Telephone	Telephone Utility	131,759	0.19%	120,987	0.51%
Willowbend Shopping Center	Commercial	127,374	0.19%	-	-
BPR Shopping Center LP	Commercial	124,500	0.18%	-	-
United Dominion Realty LP	Commercial	113,286	0.17%	-	-
Countrywide Home Loans	Mortgage Broker	111,298	0.16%	-	-
GTE Southwest Inc	Telephone Utility	<u>108,684</u>	0.16%	<u>76,299</u>	0.32%
Total		\$ <u>1,715,824</u>		\$ <u>836,335</u>	
Total Assessed Value and Percentage of Total		\$ <u>68,657,179</u>	<u>2.50%</u>	\$ <u>23,614,618</u>	<u>3.54%</u>

Source: Tax Rolls

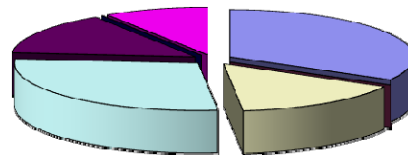
\* Note: Oncor Electric Utilities was formerly known as Texas Utilities Electric Co.

### PRINCIPAL TAXPAYERS 2008



- Oncor Electric Delivery Company
- Stonebriar Shopping Mall
- J C Penney Company
- Electronic Data Systems Corp.
- Southwestern Bell Telephone
- Willowbend Shopping Center
- BPR Shopping Center LP
- United Dominion Realty LP
- Countrywide Home Loans
- GTE Southwest Inc

### PRINCIPAL TAXPAYERS 1999



- Oncor Electric Delivery Company
- Stonebriar Shopping Mall
- J C Penney Company
- Electronic Data Systems Corp.
- Southwestern Bell Telephone
- Willowbend Shopping Center
- BPR Shopping Center LP
- United Dominion Realty LP
- Countrywide Home Loans
- GTE Southwest Inc

**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 Sept. 30, 2008	Pct. of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
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%	1,232	141,717	1,480	141,219	99.65%	498	0.35%
2007	151,568	151,364	99.87%	1,498	153,066	2,352	153,716	100.42%	1,702	1.11%
2008	167,814	167,830	100.01%	1,630	169,444	1,843	169,673	100.14%	<u>1,613</u>	0.95%
									<u>\$ 3,376</u>	

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2008, taxes are levied on calendar year 2007).
- (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			
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	14	4,096	368,220	1.22%	508
2008	372,925	17,060	-	4,096	394,081	1.20%	539

Notes: 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 212 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>
1999	\$ 130,295	\$ 11,889	\$ 118,406	0.44%	\$ 256
2000	181,071	12,195	168,876	0.54%	340
2001	198,492	11,986	186,506	0.51%	359
2002	210,252	10,417	199,835	0.48%	363
2003	200,595	8,114	192,481	0.41%	334
2004	248,690	7,503	241,187	0.49%	392
2005	283,235	8,286	274,949	0.53%	424
2006	333,285	7,802	325,483	0.58%	471
2007	364,110	9,187	354,923	0.52%	490
2008	389,985	7,711	382,274	0.53%	523

Notes: 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 202 for property value.

^ Population data can be found in the Schedule of Demographic and Economic Statistics on page 212.

## COLLIN COUNTY, TEXAS

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

**As of September 30, 2008**

(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: County	\$ 389,985	100%	\$ 389,985
Total direct and overlapping debt			\$ 389,985

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

Notes: 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>									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt limit	\$ 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	\$ 17,930,557
Total net debt applicable to limit	<u>149,406</u>	<u>170,079</u>	<u>187,189</u>	<u>199,835</u>	<u>192,481</u>	<u>241,187</u>	<u>274,949</u>	<u>325,483</u>	<u>354,923</u>	<u>382,274</u>
Legal debt margin	<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>	<u>\$ 17,548,283</u>
Total net debt applicable to the limit as percent of debt limit.	2.20%	2.17%	2.06%	1.71%	1.65%	1.96%	2.10%	2.32%	2.07%	2.13%
Assessed value of real property										\$ 71,722,229
Debt limit 25% of assessed value of real property										
(Article 3, Section 52, Constitution of the State of Texas)										17,930,557
Amount of debt applicable to debt limit:										
Total gross bonded debt										389,985
Less amount available in debt service to retire general obligation bonds and certificates of obligation										<u>7,711</u>
Total amount of net debt applicable to debt limit										<u>382,274</u>
Legal debt margin										<u>\$ 17,548,283</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>
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	33.7	3.90%
2008	749,050	32,870,783	47,202	*	5.50%

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

\* Unavailable

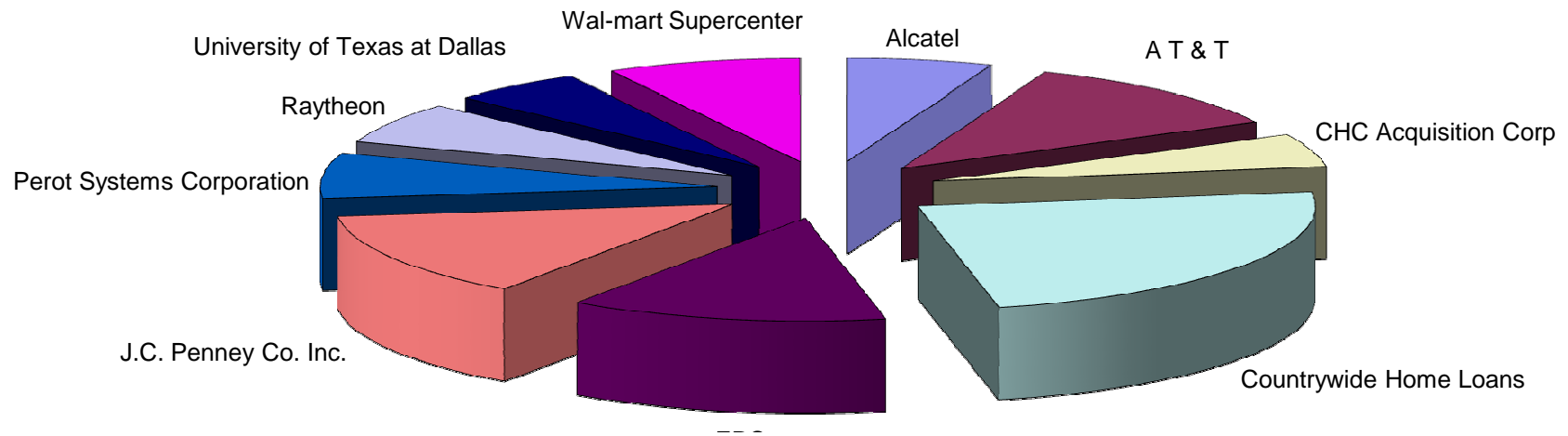
# COLLIN COUNTY, TEXAS

**Table 4.2 - Principal Employers**  
**Current Year and Ten Years Ago**  
(amounts expressed in thousands)

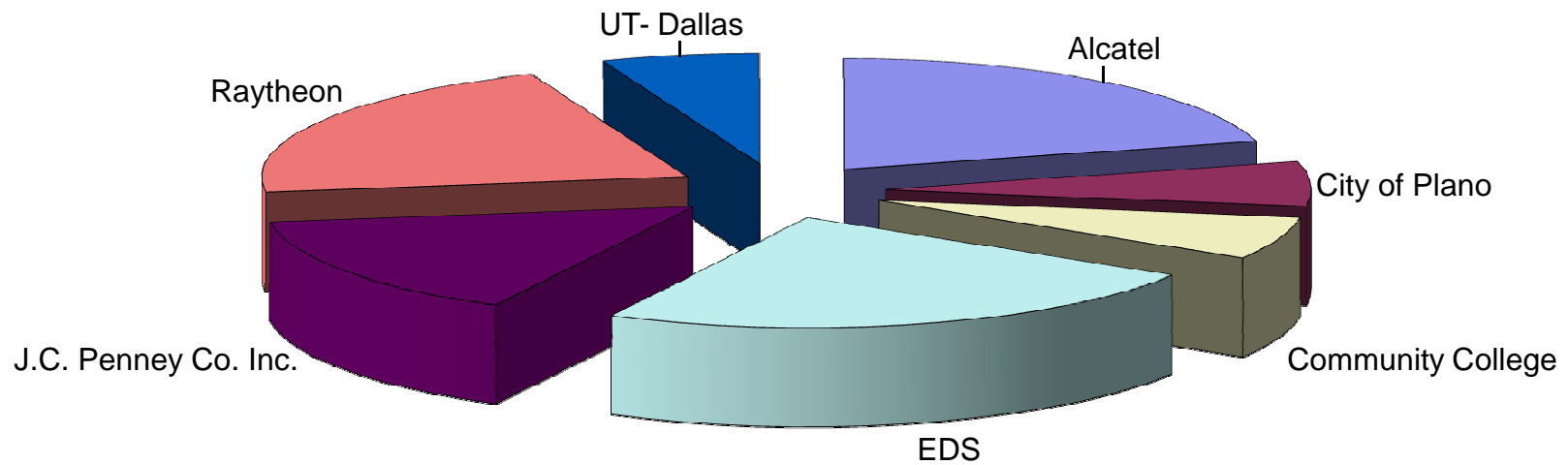
Employer	2008		1999	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
Alcatel	2,280	0.77%	7,000	3.58%
A T & T	4,490	1.52%	-	-
CHC Acquisition Corp	2,000	0.68%	-	-
Countrywide Home Loans	9,262	3.13%	-	-
EDS	5,000	1.69%	8,000	4.09%
J. C. Penney Co., Inc.	5,200	1.76%	5,100	2.61%
Perot Systems Corporation	2,732	0.92%	-	-
Raytheon	2,500	0.84%	7,100	3.63%
University of Texas at Dallas	2,064	0.70%	2,000	1.02%
Wal-Mart Supercenter	3,046	1.03%	-	-
Collin County Community College	1,207	0.41%	2,100	1.07%
City of Plano	1,256	0.42%	2,200	1.13%
Total	35,528	12.01%	29,200	14.94%

Source: Annual reports of selected companies and the North Central Texas Council of Governments

## Principal Employers 2008



## Principal Employers 1999

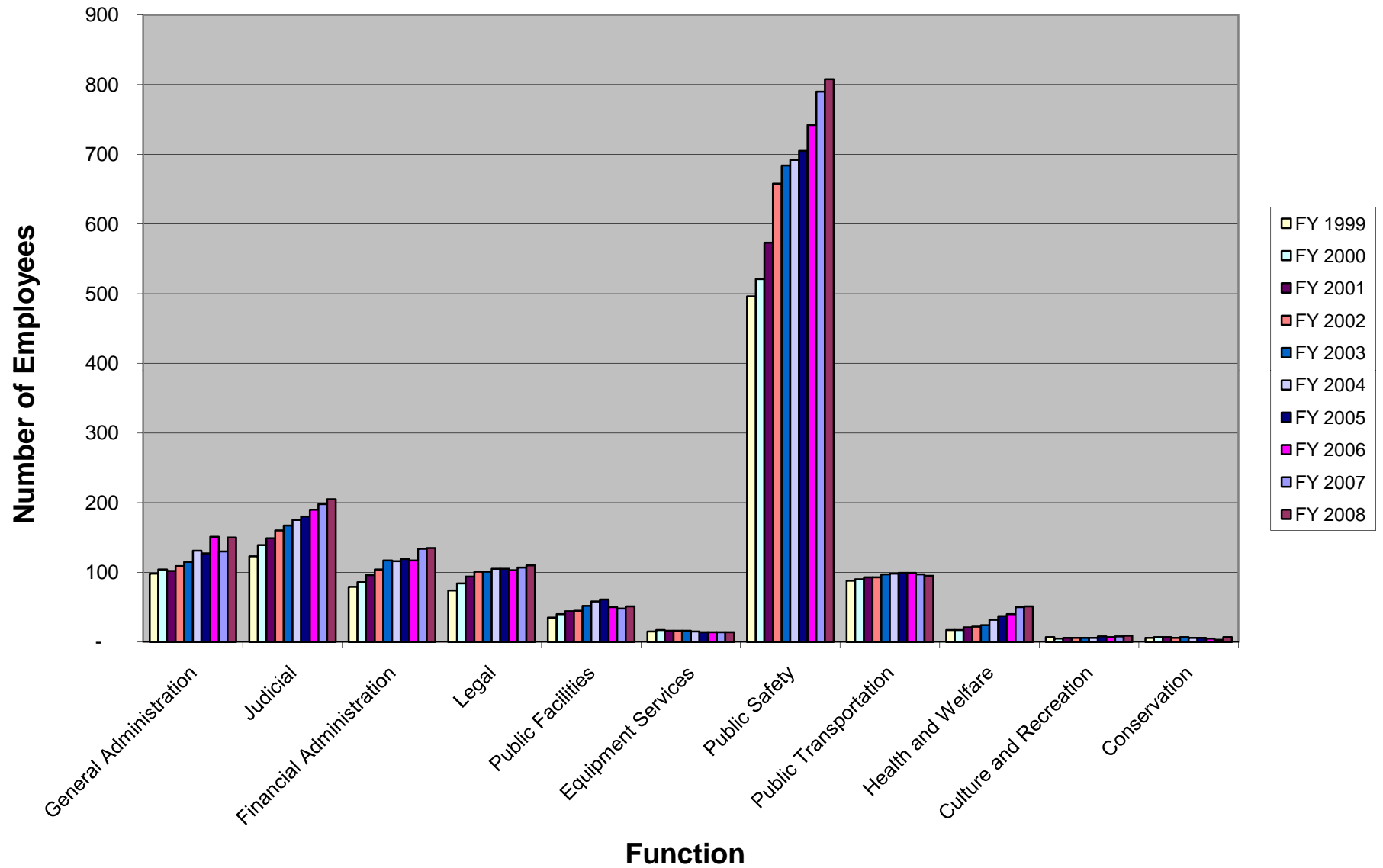


**COLLIN COUNTY, TEXAS**  
**Table 5.1 - County Employees by Function**  
**Last Ten Fiscal Years**  
September 30, 2008

<b>Function</b>	<b>Fiscal Year</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>	<b>2008</b>
General Administration	98	104	102	109	115	131	127	151	130	150
Judicial	123	139	149	160	167	175	180	190	198	205
Financial Administration	79	86	96	104	117	116	119	117	134	135
Legal	74	84	94	101	101	105	105	103	107	110
Public Facilities	35	40	44	45	52	58	61	50	48	51
Equipment Services	15	17	16	16	16	15	14	14	14	14
Public Safety	496	521	573	658	684	692	705	742	790	808
Public Transportation	88	90	93	93	97	98	99	99	97	95
Health and Welfare	17	17	21	22	24	32	37	40	50	51
Culture and Recreation	7	5	6	6	6	6	8	7	8	9
Conservation	6	7	7	6	7	6	6	5	3	7
Total County Employees	<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>	<u>1,635</u>



# County Employees by Function



**COLLIN COUNTY, TEXAS**  
**Table 5.2 - Operating Indicators by Function/Program**  
**Last Seven Fiscal Years**  
September 30, 2008

Function/Program	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
<b>General Administration</b>							
Number of registered voters	242,445	271,510	309,365	354,321	352,986	380,570	425,994
Vital statistics filed	17,600	19,162	20,478	21,120	18,325	19,666	41,717
<b>Judicial</b>							
Number of civil cases	7,747	8,607	11,647	10,136	10,130	10,122	12,856
Number of criminal cases	2,155	2,573	2,638	3,065	2,914	3,248	4,483
<b>Financial Administration</b>							
Number of property tax transactions	*	*	286,945	297,123	308,969	343,725	362,081
Number of registered vehicles	531,760	545,528	563,004	598,404	632,638	686,471	717,030
<b>Legal</b>							
Number of new felony cases	2,002	2,629	2,609	2,794	3,172	4,608	3,045
Number of convictions	*	2,162	1,967	2,338	2,313	4,301	4,233
<b>Public Facilities</b>							
Number of work orders completed	13,141	13,596	14,130	14,375	24,990	39,222	12,266
Number of construction projects	92	89	59	37	27	28	34
<b>Equipment Services</b>							
Number of job orders	6,997	7,183	6,944	6,238	6,918	6,269	6,846
<b>Public Safety</b>							
Number of autopsies performed	172	198	184	208	166	187	241
Number of inspections	7,121	7,839	7,595	7,065	7,413	7,073	1,439
Number of emergency responses	17,635	17,326	18,930	18,259	17,901	20,551	20,931
Number of book-ins	14,633	15,229	15,864	16,520	17,510	18,748	19,299
<b>Public Transportation</b>							
Miles of road resurfaced	11	17	18	51	60	34	48
<b>Health and Welfare</b>							
Number of immunizations	35,488	38,884	33,795	36,289	28,134	26,532	24,318
Number of clinic visits	16,405	16,684	14,083	14,610	16,317	16,815	11,049
WIC participants	58,702	64,939	82,249	96,672	95,266	105,072	119,615
Substance abuse assessments	1,056	1,112	1,175	1,305	1,664	1,836	3,283
<b>Culture and Recreation</b>							
Number of events	168	200	198	156	163^	107^	137^
<b>Conservation</b>							
Number of seminars	395	454	332	347	450	215	264
News releases	99	189	149	154	104	117	138
Volunteers trained	420	373	333	874	2,129	4,101	6,194
County extension newsletters	24,590	37,345	32,386	53,950	65,071	76,557	79,401

\* 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 seven years of data presented in this table.

\*\* Source - County departmental and court statistical reports for state and local reporting requirements.

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

**COLLIN COUNTY, TEXAS**  
**Table 5.3 - Capital Asset Statistics by Function/Program**  
**Last Seven Fiscal Years**  
September 30, 2008

Function/Program	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
<b>General Administration</b>							
Number of voting machines	1,380	1,000	1,000	1,000	1,000	1,010	1,420
<b>Financial Administration</b>							
Formax folder system	0	0	1	1	1	1	1
<b>Public Facilities</b>							
Number of County facilities	33	34	34	34	36	36	37
<b>Equipment Services</b>							
Number of vehicles in County fleet	270	279	284	301	329	332	324
<b>Public Safety</b>							
Number of patrol units	12	12	13	13	13	15	14
Number of illegal dumping surveillance cameras	0	0	5	5	5	5	5
<b>Public Transportation</b>							
Miles of County asphalt roads	291	308	326	377	436	470	518
Number of County bridges maintained	106	113	113	118	90	90	90
<b>Health and Welfare</b>							
Number of medical tables	3	3	3	3	3	3	11
<b>Culture and Recreation</b>							
Acres of open space	735	735	735	735	735	735	735

\* 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.

\*\* Source - County departmental and court statistical reports for state and local reporting requirements.

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# **FEDERAL AWARDS SECTION**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas (the "County") as of and for the year ended September 30, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 30, 2009. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did identify one deficiency in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, others within the County, and appropriate federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

March 30, 2009

**REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

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

**Compliance**

We have audited the compliance of Collin County, Texas, (the "County") with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2008. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program occurred. An audit includes examining on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2008.



## **Internal Control Over Compliance**

The management of Collin County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, others within the County, and appropriate federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

March 30, 2009

# COLLIN COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2008

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Grantor's Pass-through Number	Federal Expenditures
<b><u>U. S. Department of Agriculture</u></b>			
Passed through the Texas Department of State Health Services:			
Women, Infants and Children	10.557	TDH-7560008736-08	\$ 1,280,050
Total Passed through the Texas Department of Health			<u>1,280,050</u>
Total U. S. Department of Agriculture			<u>1,280,050</u>
<b><u>U. S. Department of Justice</u></b>			
Direct:			
Bullet Proof Vest	16.707	N/A	<u>10,629</u>
Total Direct			<u>10,629</u>
Passed through the City of Plano:			
Justice Assistance Grant 2005	16.738	2005-DJ-BX-0302	16,386
Justice Assistance Grant 2006	16.738	2006-DJ-BX-0183	21,438
Justice Assistance Grant 2007	16.738	2007-DJ-BX-0117	<u>7,447</u>
Total Passed through the City of Plano			<u>45,271</u>
Total U. S. Department of Justice			<u>55,900</u>
<b><u>U. S. Center for Disease Control</u></b>			
Passed through Department of State Health Services:			
Tuberculosis 2008	93.116	7560008736*2008-01	100,000
Tuberculosis 2009	93.116	7560008736*2009-01	6,581
Immunization Outreach 2008	93.268	TDH-17560008736-08	295,723
Immunization Outreach 2009	93.268	TDH-1756008736-09	52,999
Breast Cancer and Cervical Services	93.919	2007-022877-001	1,442
Preventive Health and Health Services Block Grant	93.991	2008-024480	19,234
Preventive Health and Health Services Block Grant	93.991	2008-024480	<u>8,178</u>
Total Passed through Department of State Health Services			<u>484,157</u>
Total U. S. Center for Disease Control			<u>484,157</u>

(continued)

# COLLIN COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

(Continued)

YEAR ENDED SEPTEMBER 30, 2008

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Grantor's Pass-through Number	Federal Expenditures
<b><u>U. S. Department of Health and Human Services</u></b>			
Passed through U. S. Department of Health and Human Services:			
Bioterrorism FY 08	93.283	TPH17560008336	\$ 729,460
Bioterrorism FY 09	93.283	TPH17560008336	32,529
City Readiness Initiative FY 08	93.283	75600087362008	109,757
City Readiness Initiative FY 09	93.283	75600087362009	<u>30,860</u>
Total Passed through U. S. Department of Health and Human Services			<u>902,606</u>
Passed through Texas Department of Protective and Regulatory Services:			
Title IV-E Foster Care (CPS) 2008	93.658	23379909	2,905
Title IV-E Foster Care - Legal	93.658	23379896	50,551
Title IV-E Foster Care - Concrete Services 2008	93.658	23344859	<u>1,424</u>
Total Passed through Texas Department of Protective and Regulatory Services			<u>54,880</u>
Total U. S. Department of Health and Human Services			<u>957,486</u>
<b><u>U. S. Department of Homeland Security</u></b>			
Passed through GDEM:			
Urban Area Security Initiative II 2007	97.008	2005-GE-T5-4025	160,143
Urban Area Security Initiative II 2006	97.008	2006-GE-T6-0068	72,102
State Homeland Security Program 2006	97.073	2006-GE-T6-0068	50,520
LETTP 2005	97.074	2006-GE-T6-0068	1,325
LETTP 2006	97.074	2006-GE-T6-0068	176,794
LETTP 2007	97.074	2006-GE-T6-0068	<u>135,607</u>
Total Passed through GDEM			<u>596,491</u>
Passed through National Association of County and City Health Services:			
Medical Reserve Corps	93.008	1MRCS6061001-01	<u>9,541</u>
Total Passed through National Association of County and City Health Services			<u>9,541</u>
Total U. S. Department of Homeland Security			<u>606,032</u>
Total Federal Awards			<u>\$ 3,383,625</u>

# **COLLIN COUNTY, TEXAS**

## **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**SEPTEMBER 30, 2008**

### **1. GENERAL**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the county and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *"Audits of States, Local Governments and Nonprofit Organizations."* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

For programs which require a local match, the amount reported as expenditures does not include expenditures paid with local matching funds.

### **2. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note 1 of the basic financial statements.

## COLLIN COUNTY, TEXAS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2008

#### Summary of Auditors' Results

Type of report on financial statements	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiencies identified that are not considered to be material weakness(es)?	None reported
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	None reported
Noncompliance which is material to the basic financial statements	None
Type of report on compliance with major programs	Unqualified
Findings and questioned costs for federal awards as defined in Section 501(a), OMB Circular A-133	None
Dollar threshold considered between Type A and Type B federal programs	\$300,000
Low risk auditee statement	The County was classified as a low-risk auditee in the context of OMB Circular A-133.
Major federal programs	Department of Homeland Security Urban Area Initiative II, CFDA #97.008 Department of Health and Human Services, CFDA # 93.283 Investigations and Technical Assistance - CRI, CFDA #93.283

(continued)

## COLLIN COUNTY, TEXAS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) SEPTEMBER 30, 2008

#### **Findings Related to the Financial Statements Which are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards**

##### **Item 2008-1:**

<u>Condition:</u>	While reviewing bank reconciliations, we noted that several agency fund reconciliations were not accurately completed and did not agree to the account balances on the general ledger.
<u>Effect:</u>	By not preparing bank reconciliations correctly, the County may not have an accurate picture of its cash balances at the end of each month. Also, a bank reconciliation that does not agree to the general ledger may indicate that funds are being misappropriated.
<u>Cause:</u>	The primary cause of this condition is poorly designed procedures. Department heads complete bank reconciliations and some of them may not have adequate training on how to reconcile bank balances to general ledger balances. Also, their work is not normally reviewed by the Internal Audit Department.
<u>Recommendation:</u>	We recommend that bank reconciliations should be initially prepared by an employee lower than the department head and then reviewed by the department head for accuracy. Employees charged with preparing bank reconciliations should be properly trained and should prepare the reconciliation as soon after the end of each month as possible. Also, the Internal Audit Department should review bank reconciliations on a sample basis and should review all bank reconciliations at fiscal year-end.

**COLLIN COUNTY, TEXAS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2008**

None