

# **COLLIN COUNTY, TEXAS**

## **Comprehensive Annual Financial Report**

**For the Fiscal Year Ended  
September 30, 2009**



**JEFF MAY  
COUNTY AUDITOR**

**COLLIN COUNTY, TEXAS**

**Comprehensive Annual Financial Report**

**For the fiscal year ended**

**September 30, 2009**

Prepared by:

Office of County Auditor  
Collin County

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# **COLLIN COUNTY, TEXAS**

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# COLLIN COUNTY

Auditor's Office  
2300 Bloomdale Rd.  
Suite 3100  
McKinney, Texas 75071  
[www.collincountytx.gov](http://www.collincountytx.gov)

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April 29, 2010

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, 2009, 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, 2009, 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, 2009, 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 764,500. This is up 54% over the 2000 census of 496,800 and 390% 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 last Friday in April. 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 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, and capital expenditures. Budget to actual comparisons are provided in this report for the General Fund and all funds in which the Commissioners’ Court adopts an annual budget.

### **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. In 2009, Collin County's population increased by 16,450 (2.1% increase) which is a much slower rate of growth than in recent prior years. Major industries with headquarters, or divisions, located within the County include petroleum research, telecommunications, computer technology, electronics, retail, hotel, food, and insurance institutions. Real property values were also affected by the economic slowdown. Collin County received 72.9% of total revenues in property taxes in 2009. As a result of the economic slowdown property tax revenues increased by only 1.7%, but Collin County was accustomed to seeing much larger increases in property tax revenues in prior years such as an increase of 10.3% in 2008. Real property values are expected to decrease slightly in 2010.

**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 of which \$67,465 was issued in September of 2009. 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.

Collin County created our first enterprise fund in 2009. This fund will serve as the financial mechanism to account for all activity regarding the Outer Loop (Loop 9) road project. In the short run this fund will be in a construction phase and will be funded by advances from governmental funds, but in the future tolls are planned to be the primary revenue source.


### **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, 2008. This is the 31<sup>st</sup> consecutive year that Collin County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized CAFR, along with satisfying both GAAP and applicable legal requirements.

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

The preparation of this report could not have been possible without the efficient and dedicated services of the entire staff of the County Auditor's Office. I would also like to express my appreciation to Don Cozad who retired as County Auditor in August of 2009 and for his almost 16 years of dedicated service to Collin County. I also would like to express thanks to all members of the departments 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,



Jeff May, 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, 2008

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.

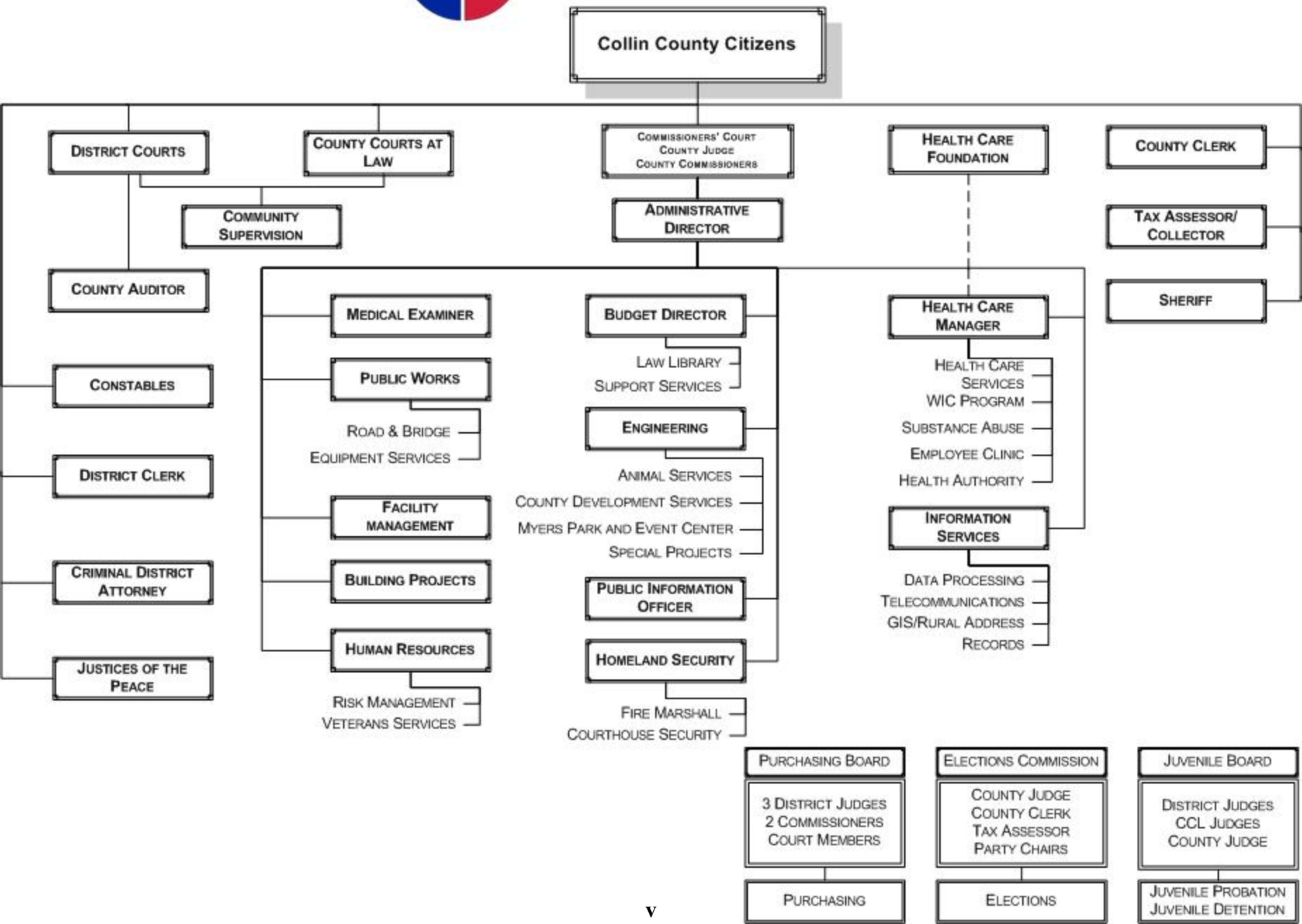


President

Executive Director



# Collin County Organizational Chart



# **COLLIN COUNTY, TEXAS**

## **DIRECTORY OF OFFICIALS**

**SEPTEMBER 30, 2009**

### **District Officials**

Robert T. Dry, Jr.  
Curt B. Henderson  
John Roach, Jr.  
Vacant  
Suzanne Wooten  
Mark J. Rusch  
Chris Oldner  
Cynthia Wheless  
Jill Willis  
John R. Roach  
Hannah N. Kunkle

Judge, 199th Judicial District  
Judge, 219th Judicial District  
Judge, 296th Judicial District  
Judge, 366th Judicial District  
Judge, 380th Judicial District  
Judge, 401st Judicial District  
Judge, 416th Judicial District  
Judge, 417th Judicial District  
Judge, 429th Judicial District  
District Attorney  
District Clerk

### **Commissioners Court**

Keith Self  
Matt Shaheen  
Jerry Hoagland  
Joe Jaynes  
Kathy Ward

County Judge  
Commissioner, Precinct I  
Commissioner, Precinct II  
Commissioner, Precinct III  
Commissioner, Precinct IV

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

Corrine Mason  
Jerry C. Lewis  
John O. Barry, Jr.  
Raymond G. Wheless  
Dan Wilson  
Gregory Willis  
Weldon S. Copeland  
Terry Box  
Stacey Kemp  
Kenneth Maun  
Paul M. Raleeh  
Terry L. Douglas  
Johnny G. Lewis  
John E. Payton  
Warren M. Yarbrough II  
Paul Elkins  
Joe Barton  
Charles Presley  
Johnny Todd

Judge, County Court at Law I  
Judge, County Court at Law II  
Judge, County Court at Law III  
Judge, County Court at Law IV  
Judge, County Court at Law V  
Judge, County Court at Law VI  
Judge, Probate Court I  
Sheriff  
County Clerk  
Tax Assessor/Collector  
J.P., Precinct I  
J.P., Precinct II  
J.P., Precinct III, Place 1  
J.P., Precinct III, Place 2  
J.P., Precinct IV  
Constable, Precinct I  
Constable, Precinct II  
Constable, Precinct III  
Constable, Precinct IV

### **Other County Officials**

Jeff May  
Joe Scott  
John K. Cook

County Auditor  
Director, Juvenile Services  
Veterans Service Officer

**(continued)**

# **COLLIN COUNTY, TEXAS**

## **DIRECTORY OF OFFICIALS**

**(Continued)**

**SEPTEMBER 30, 2009**

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

County Extension Agent (Home Economics)  
Director, Public Services & Operations  
Director, Administrative Services  
Elections Administrator  
Purchasing Agent  
Director, Information Services  
Director, Human Resources  
Medical Examiner  
Budget Director



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## INDEPENDENT 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 business-type 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, 2009, 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of September 30, 2009, 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 April 29, 2010, 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 and individual 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 combining and individual fund financial statements and supplementary schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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

April 29, 2010

## **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, 2009. 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 \$450.8 million on a government-wide basis at September 30, 2009, an increase of \$18.9 million from 2008.
- For the fiscal year, taxes and other revenues of the County's governmental activities amounted to \$240.2 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$174.9 million), charges for services (\$42.5 million) and operating grants and contributions (\$16.0 million). These three revenue sources accounted for 72.8%, 17.7%, and 6.7%, respectively, or 97.2% of total governmental activities revenues.
- Total expenses were \$221.4 million; the largest functional expenses were public safety (\$61.9 million), general administration (\$34.5 million), and public transportation (\$25.5 million).
- Net capital assets were \$489.4 million for governmental type activities. Net depreciation expense attributable to assets of governmental activities amounted to \$21.4 million for the year.
- In 2009, there was a write-off of \$18.3 million of accumulated depreciation due to a change in the capitalization policy related to capital assets.

#### **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 \$16.4 million for fiscal year 2009, as compared to \$16.8 million for fiscal year 2008.
- The County General Fund reported a fund balance of \$133.6 million, an increase of \$4.1 million from September 30, 2008.

## **General Financial Highlights**

- In September 2009, the County issued \$67.5 million in bonds for road construction, open space and parks, new facilities, and refunding of prior debt. The total refunded was \$23.6 million. 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 2009, the County transferred to the cities more than \$3.8 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 created its first Enterprise Fund in fiscal year 2009 to record the activity of the Collin County Toll Road Authority. The Toll Road Authority was established to build and maintain an Outer Loop tolled roadway in the northern and eastern portions of the County. The Toll Road will connect with Interstate 35 in Denton County on the north side of the DFW metroplex and Interstate 30 in Rockwall County on the east side of the DFW metroplex.

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
- 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 two types of proprietary funds – an Enterprise Fund and an Internal Service Fund. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an Enterprise Fund to account for the Collin County Toll Road Authority. 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**

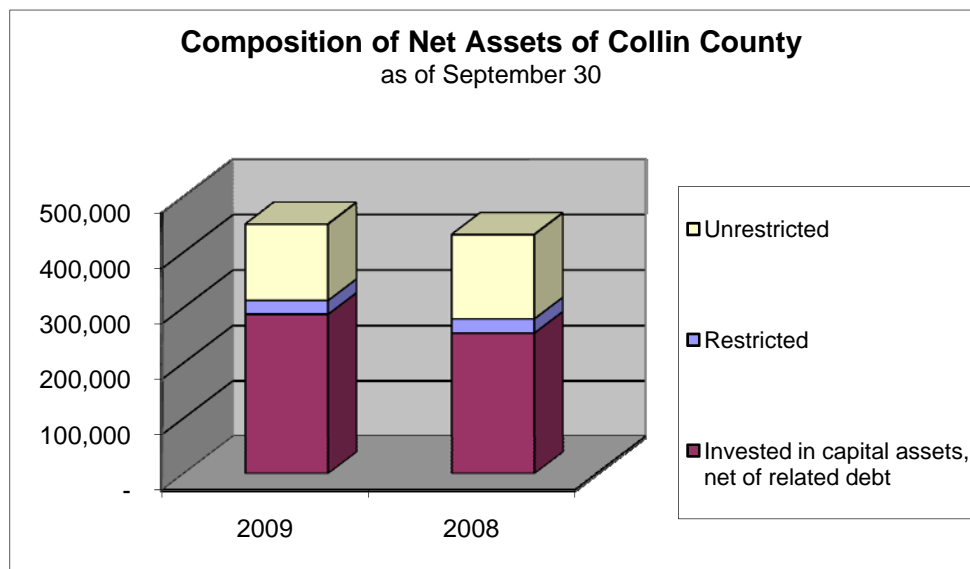
In addition to the basic financial statements and accompanying notes to those financial statements, also presented in this report are certain required supplementary information schedules with additional information regarding the results of the County's financial activities.

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, 2009 and September 30, 2008, are summarized and analyzed below:



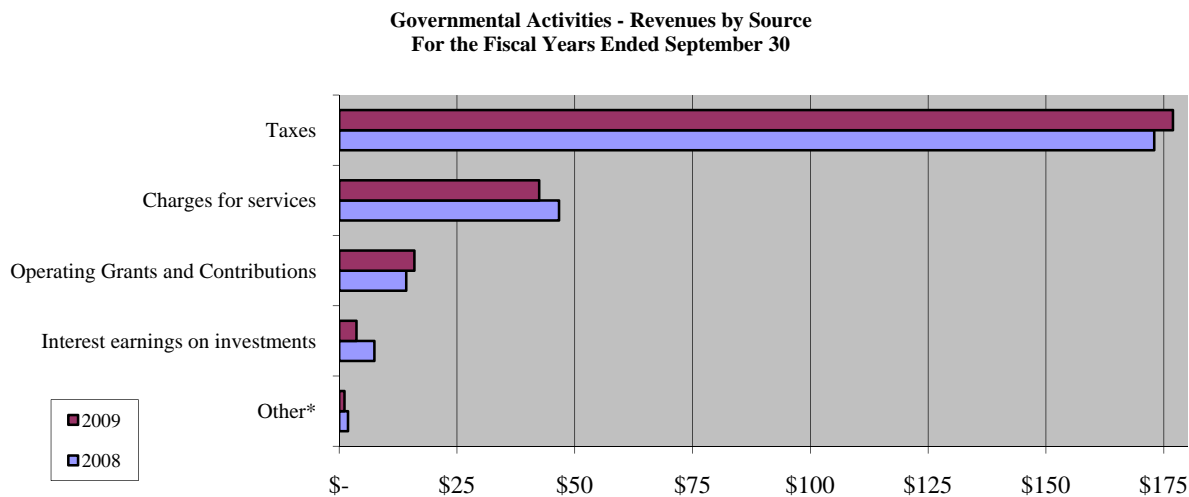
- Net assets serve as a useful indicator of financial position. Assets exceeded liabilities by \$450.8 million as of September 30, 2009, and by \$431.9 million as of September 30, 2008, a net increase of \$18.9 million.

<b>Statement of Net Assets</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	2009	2008
<b>Assets:</b>		
Current and Other Assets	\$ 415,336	\$ 421,387
Capital Assets	496,307	461,799
Total Assets	<u>911,643</u>	<u>883,186</u>
<b>Liabilities:</b>		
Current Liabilities	12,524	25,643
Long-term Liabilities	448,347	425,631
Total Liabilities	<u>460,871</u>	<u>451,274</u>
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	287,731	253,798
Restricted	25,019	25,727
Unrestricted	<u>138,022</u>	<u>152,387</u>
<b>Total Net Assets</b>	<u>\$ 450,772</u>	<u>\$ 431,912</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 (63.8%). 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 (5.6%) represent resources subject to external restrictions on their use. Of these restricted net assets, 30.1% of restricted net assets is to repay long-term debt, 55.6% (of restricted) is to provide health care services (as established upon sale of the County hospital), 13.8% (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 (30.6%) is unrestricted and may be used to meet ongoing obligations to citizens and creditors.
- At September 30, 2009, the County had positive balances in all three categories of net assets.

Reflected below is a comparison of County revenues by source. Revenue decreased in 2009 over 2008 by 1.2%, due primarily to lower collections for charges for services and lower investment earnings. A summary of the amounts and more detailed explanation is provided below the graph.



Summarized below are details of the governmental activities of the County for FY 2009 and 2008.

- 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 \$1.9 million or 3.0%. Reductions came from charges for services (down 9.9% over 2008); the reductions were offset by increases in operating grants and contributions of \$2.1 million (up 15.0%) and gains in capital grants and contributions of \$0.6 million (up 128.8%).
- 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 \$4.0 million or 2.3%.

- Public transportation decreased by \$10.3 million or 28.9%, due to completion of roads that were in construction in progress at the end of FY2008.
- General administration increased, from \$28.5 million to \$34.5 million (21.2%). This reflects increases in capital assets, recording the OPEB liability and liability insurance increases.
- Interest on long-term debt increased by \$1.6 million, as the County made payments on its long-term debt, which increased in FY2009.

<b>Summary of Changes in Net Assets</b> <b>For the Fiscal Years Ended September 30</b> <b>(\$ in thousands)</b>				
	2009		2008	
<b>Revenues</b>				
<i>Program Revenues:</i>				
Charges for services	\$ 42,048		\$ 46,646	
Operating grants and contributions	16,374		14,239	
Capital grants and contributions	<u>1,064</u>	\$ 59,486	<u>465</u>	\$ 61,350
<i>General Revenues:</i>				
Taxes	\$ 176,960		\$ 172,965	
Unrestricted investment earnings	3,694		7,486	
Miscellaneous	73		105	
<i>Extraordinary item - proceeds from punitive damages</i>	<u>-</u>	<u>180,727</u>	<u>1,320</u>	<u>181,876</u>
Total revenues		\$ 240,213		\$ 243,226
<b>Expenses</b>				
General administration	\$ 34,518		\$ 28,473	
Judicial	17,195		16,910	
Financial administration	10,891		10,183	
Legal	11,254		10,793	
Public facilities	18,129		17,751	
Equipment services	2,320		2,558	
Public safety	61,904		61,213	
Public transportation	25,491		35,834	
Health and welfare	18,369		17,814	
Culture and recreation	1,720		1,617	
Conservation	295		317	
Interest on long-term debt	<u>19,267</u>		<u>17,618</u>	
Total expenses – before transfers		<u>221,353</u>		<u>221,081</u>
Change in Net Assets		\$ 18,860		\$ 22,145
Net assets as of October 1, 2009 and 2008		<u>431,912</u>		<u>409,767</u>
Net assets as of September 30		<u>\$ 450,772</u>		<u>\$ 431,912</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>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
Public safety	\$ 61,904	\$ 61,213	\$ 49,008	\$ 48,387
Public transportation	25,491	35,834	4,131	13,875
Judicial	17,195	16,910	11,593	11,388
General administration	34,518	28,473	26,693	19,634
Health and welfare	18,369	17,814	11,705	11,365
Debt service, interest and fiscal charges	19,267	17,618	19,092	16,987
Other	44,609	43,219	39,645	38,095
<b>Total</b>	<b>\$ 221,353</b>	<b>\$ 221,081</b>	<b>\$ 161,867</b>	<b>\$ 159,731</b>

### Financial Analysis of the County's Funds

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

The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. This data may be particularly useful in assessing the County's requirements for additional financing. Unreserved fund balance serves as an indicator of the County's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$390.9 million, an increase of \$16.4 million (4.4%) from the prior year.

Approximately 34.1% of fund balances (\$133.9 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 (\$10.8 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 \$147.5 million (comprised of road construction, permanent improvements, and open space projects) in progress at the end of the year,
- liquidate contracts and purchase orders of the prior period (\$58.5 million),
- debt service (\$7.5 million),
- health care costs (\$13.9 million), and
- other reserved items (\$7.2 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 \$115.3 million, an increase of \$4.6 million or 4.1% from the prior year. The total fund balance in the General Fund was \$133.6 million, an increase of \$4.1 million or 3.1% 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 86.2% and 89.1% of total General Fund expenditures and transfers out for the fiscal years ended September 30, 2009, and 2008, respectively. Total fund balance represents 99.8% and 104.2% 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 \$2.6 million, due to the growth of the County, even with declining property values.
- The combined charges for services and fees and permits decreased by \$0.2 million.
  - County Clerk fees lower than prior year by \$0.3 million due to fewer properties being recorded;
  - Criminal fees in County courts increased by \$0.2 million due to higher fees authorized by the legislature;
  - District Clerk passport fees decreased by \$0.1 million due to lower travel demand;
  - Tax Assessor/Collector fees higher than prior year - \$0.1 million due to a higher number of properties that were assessed taxes;
  - Sheriff's office fees for school resource officer increased by \$0.1 million due to higher fees authorized by the state legislature;
  - Federal inmate housing revenue greater than prior year by \$0.1 million, owing to a more aggressive campaign to house federal inmates to offset jail costs;
  - Ambulance service fees increased by \$0.1 million over last year, primarily due to higher fees and collection efforts for rural ambulance calls;
  - Other fees and charges lower than prior year - \$0.3 million due to the slower economy; and
  - Other changes not identified above were a net increase of \$0.3 million.
- Investment earnings decreased by \$3.2 million due to lower interest rates and record lower Federal Reserve rates.
- General administrative expenses increased by \$2.8 million.
  - Increased archive and restoration expenditures in the County Clerk's office of \$1.0 million pursuant to a plan to restore and maintain land and vital records dating back to 1850;
  - Increase in software maintenance of \$0.6 million required as part of the new Justice system and higher database licensing costs;
  - Increased liability insurance reserves by \$0.3 million as part of managements continuing effort to set aside monies to contingent liabilities;
  - Increased Tax Increment Financing District participation of \$0.3 million from businesses seeking to lower overall tax expenses;

- Increased phone system maintenance by \$0.2 million due to opening of the new Administrative Building;
  - IT audit of network and infrastructure capabilities (done on a three year basis) of \$0.1 million related to a once every three year audit of information technology hardware and security policies; and
  - Other increases in general administrative expenses not specifically identified above of \$0.3 million.
- Capital projects in the General Fund increased by \$0.5 million, due to required equipment for the new Administrative Building.
  - Debt Service in the General Fund increased by \$4.5 million as the County paid off a state loan used to modernize and convert its buildings to a more energy efficient use of utilities.
  - Health and welfare expenditures increased over the prior year due to additional expenses for indigent defendant representation of \$0.5 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 \$6.3 million, an increase over FY 2008 of \$1.0 million, or 16.7% higher. Total fund balance of the General Road and Bridge Fund increased by \$2.3 million from FY 2008 to FY 2009. 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. The County completed 46 miles in FY 2009. At the end of FY09, 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 increased by \$3.3 million due to an increase in the tax rate allocated to the fund; prior year activity used a lower tax rate in order to expend dollars from fund balance.
- In FY 2009, federal and state funds increased by \$2.8 million from FY 2008, primarily from the AirCheck Texas emissions effort sponsored by the state and managed by the North Central Texas Council of Governments.
- Fees and permits were lower by \$0.2 million in FY 2009 over FY 2008 due to decreases in title, fuel tax, and road mileage fees collected.
- Fines and forfeitures increased by a net of \$0.1 million due to increased civil fees related to child safety and seat belts as authorized by the state legislature and collected in FY 2009.

- The net increase in expenditures was \$3.1 million. Components of the change included AirCheck Texas expenditures of \$2.8 Million; storm damage to roads requiring unplanned repairs of \$0.1 million; heavy equipment repair not planned of \$0.1 million; and other expenditures of \$0.1 million.

### Health Care Foundation Fund

The Health Care Foundation Fund was created after the sale of the hospital district in the early 1980s. The proceeds of the sale were used to create investment earnings that, together with the charges for services and federal and state funding, are used to provide health care to indigent County residents. A portion of the funds from the sale have been used to purchase real property for rental to other County agencies, as well as to non-related third parties. The rental revenue is a fairly steady source of income that provided 48.9% of the funding for the Health Care Foundation Fund in FY 2009. Fund balance was lower by \$1.8 million in FY 2009; key factors in the change in fund balance in the Health Care Foundation Fund were:

- Revenues were lower than expenditures by \$1.8 million; revenues decreased by \$0.3 million to \$2.3 million in FY 2009 compared to FY 2008, due primarily to lower investment earnings of \$0.2 million.
- Expenditures increased by \$0.1 million to \$4.1 million, as the indigent inpatient and outpatient medical costs increased by \$0.1 million in FY 2009.

### 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 \$150.0 million, or \$2.8 million higher than the original approved budget of \$147.2 million. Actual expenditures were \$133.9 million, or 10.8% less than the final budget.

General Fund revenues were lower than the final budget by \$3.4 million. Fees and permits, even with some increases authorized by the state, reflected the economic downturn by coming in \$1.8 million lower than budget. Investment earnings also showed a lower than budgeted revenue variance of \$1.8 million, due to the continuing economy and the historically low interest rates.

Federal and state funds revenue in the General Fund was higher than budget expectations by \$0.3 million. The increase over budget was due to higher than budgeted mixed beverage tax revenues of \$0.2 million and the County Court at Law Judge state supplement was higher than budgeted by \$0.2 million.

The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In fiscal year 2009, there were several functions that contributed to the \$16.1 million lower than budgeted expenditures. They include:

- General administration was lower by \$9.5 million, due to:
  - \$0.3 million in budgeted Election Department expenses for election supplies, consultants, and printed materials were not spent.
  - \$0.4 million in IT computer equipment and software budgeted and not spent.
  - \$0.3 million in budgeted expense for phone service and cellular phone service not spent.
  - \$5.6 million in non-departmental and contingency expenses for operating and capital expenditures were budgeted but not spent, primarily for:
    - wages – \$0.5 million,
    - copier rental – \$0.1 million,
    - employee wellness – \$0.2 million,
    - consultants – \$0.5 million,
    - pamphlets – \$0.1 million,
    - drug testing – \$0.1 million,
    - computer maintenance – \$0.8 million,
    - equipment maintenance – \$0.1 million,
    - software maintenance – \$0.3 million,
    - phone system maintenance – \$1.3 million,
    - contingency – \$0.7 million,
    - miscellaneous – \$0.3 million,
    - computer supplies – \$0.4 million, and
    - non-capital computer equipment – \$0.4 million.
  - \$3.1 million in archive and restoration expenditures for the County Clerk records archives lower than budget, as the project was delayed.
- Judicial actual expenses were lower than budget by \$0.8 million, due to:
  - \$0.1 million under budget in County Clerk Probate/Mental Clerks Department due to lower room and board expenses.
  - \$0.1 million under budget for operation and expenses for the County Clerk support of the County courts judicial function.
  - \$0.1 million actual expenses lower than budgeted for operation and expenses of the County Courts.
  - \$0.1 million under budget for operation and expenses for the District Clerk support of the District Courts judicial function.
  - \$0.4 million actual expenses less than budgeted for operation and expenses of the District Courts.
- Financial administration expenses were lower than budget by \$1.0 million, due to:
  - \$0.1 million in budgeted expenses for the Budget office payroll were not spent.
  - \$0.1 million in budgeted expenses for the County Auditor office payroll were not spent.
  - \$0.5 million under budget in the Tax Assessor/Collector's payroll, travel and operating expenses.
  - \$0.3 million under budget in the Tax Assessor/Collector office for computer software.

- Legal expenses were \$0.2 million lower than budget due to lower payroll expenses in the District Attorney's office.
- Public facilities expenses were lower than budget by \$0.9 million, primarily due to:
  - \$0.8 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 Public Facilities Administration department.
- Public safety expenses were lower than budget by \$1.0 million due to:
  - \$0.1 million under budget for lower maintenance and operating costs of the Medical Examiner office,
  - \$0.1 million under budget for lower maintenance and operating expenses in the Sheriff's office,
  - \$0.1 million under budget for food supplies in Jail Operations,
  - \$0.2 million under budget for maintenance and operating expenses other than food supplies in Jail Operations,
  - \$0.1 million under budget for salary and benefits and maintenance and operating expenses in Minimum Security,
  - \$0.1 million under budget in overtime for the inmate transfer department,
  - \$0.1 million under salary for the Homeland Security office, and
  - \$0.1 million under budget for contracted ambulance services for unincorporated areas of the County.
- Health and welfare expenses were \$0.5 million lower than budget due to lower than budgeted expenditures for inmate healthcare services.
- Capital outlay expense, which is presented separately from the functional activities, was \$1.7 million below budget, due to:
  - \$0.5 million for Information Technology Department computer equipment cost lower than budget,
  - \$0.6 million for Non-Departmental Capitalized Consultant expense was lower than budget,
  - \$0.3 million for Tax Assessor-Collector budgeted expenditures not made for computer software and training, and
  - \$0.1 million for Equipment Services Department for Automotive Equipment budgeted and not spent.

## **Capital Assets and Debt Administration**

### **Capital Assets**

The County's investment in capital assets, net of accumulated depreciation at September 30, 2009, was \$496.3 million, an increase of \$34.5 million or about 7.5% of the total investment. Detail by type of activity and asset is summarized in the table below.



Major changes for FY 2009 are:

- Added right of way for road construction planned to land – \$3.7 million.
- Added Administration Building April 2009 – \$19.4 million.
- Machinery and Equipment – wrote off assets due to change in capitalization threshold (expense items below \$5,000) – \$18.3 million. An equal amount was removed from depreciation due to all assets being fully depreciated.
- Infrastructure increased due to conversion of roads from rock to asphalt – \$8.1 million. Bond projects added another \$6.4 million for road construction.
- Construction in Progress increased a net of \$14.5 million, as follows: an increase of \$32.0 million for road construction in progress, plus the additions for phase 2 of the courthouse and the new JJAEP School of \$1.9 million, less the completion of the Administration Building of \$19.4 million.
- Accumulated Depreciation includes the write-off noted above, as well as other reductions due to sales and surplus items sold, totaling \$24.8 million, and an increase from depreciation expense for 2009 of \$21.4 million – a net reduction of \$3.4 million.

<b>Capital Assets</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	2009	2008
Land	\$ 24,782	\$ 21,117
Buildings and system	224,081	203,455
Improvements other than buildings	6,375	6,375
Machinery and equipment	50,936	69,303
Infrastructure	253,475	238,976
Construction in progress	97,626	86,884
Total capital assets	657,275	626,110
Less: accumulated depreciation	( 160,968)	( 164,311)
Total capital assets	\$ 496,307	\$ 461,799

### Long-term Debt

At September 30, 2009, the County had \$409.4 million in outstanding debt, an increase of \$19.4 million (5.0%).

In FY 2009, the County:

- Issued \$40.1 million in bonds for permanent improvements, which included \$11.8 million in refunding of prior issues and \$10.0 million in Build America Bonds, which qualify for special tax advantages.
- Issued \$27.4 million in bonds for road construction, which included \$11.8 million prior issues and \$5.6 million in Build America Bonds, which qualify for special tax advantages.
- Paid \$24.5 million in debt service and \$18.0 million in interest costs for debt.

<b>Outstanding Long-Term Debt</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	2009	2008
General obligation bonds and tax notes issued for:		
Roads	\$ 186,019	\$ 192,202
Re-funding prior debt	81,912	74,979
Permanent improvements	52,989	15,306
New courts facility/courthouse	63,230	65,263
Touch-screen voting/web project	1,220	3,775
Outdoor youth camp	10,875	21,400
Software	13,150	17,060
	\$ 409,395	\$ 389,985

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 can be found in 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 2009 General Fund and other budgets:

The percentage decrease in real property assessed value for FY 2009 was 1.4% (FY 2008 increase was 7.6%).

The average unemployment rate in Collin County for 2009 was 7.8% (5.5% in 2008).

Property tax receipts for FY 2009 were \$174.9 million, which is 2.2% higher than FY 2008 tax receipts of \$171.0 million.

For the first time in the last ten years, the County has experienced a decrease in total taxable assessed value of local property. The new challenges created this year, with the slower economy and higher unemployment, have required a new vision and a new approach for the County.

Although lower than the state and national unemployment, the loss of jobs and resulting lower property value growth has finally affected the local economy. The economic slowdown is reflected in the decrease in the property assessed value.

Even with the recession, Collin County maintains 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 relocation. With a local unemployment rate at 75% of that of the state, the County is sought after by major corporations looking to relocate offices, as there remains a large and stable professional workforce. During the fiscal year ended September 30, 2009, an average of 1,371 people moved into the County each month; this is an average 18 persons per day decrease over the 2008 rate of growth per month of 1,929 people. Although growth slowed in FY 2009, with more than 45 persons per day moving into the County, there continues to be 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 created a Toll Road Authority and began making right of way purchases to build an outer loop to connect Interstate 35 with Interstate 30 through construction of a toll road along the northern and eastern boundaries of the County. The Outer Loop is to be built in 6 sections; planning and engineering is in process in various phases, based on what will be built first. Money was budgeted for right of way acquisition in 2009; construction is expected to begin in 2010, with completion of the final section expected in 2030. Section 1 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 2014.

The Dallas North Tollway opened a six-lane divided toll road between State Highway 121 and U. S. Highway 380 in FY 2009. 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.

During the year, the County participated with three other counties and the state of Texas in the sale of its rights for Texas Highway 121 as a six-lane toll road. Several sections of the 12.8 mile roadway between the Dallas North Tollway on the west terminus and U. S. Highway 75 on the east have been opened, with expected completion of this section in 2010. The rights fee paid to the State by the North Texas Toll Authority to build and operate the toll road created a construction fund for the County to use to build roads and bridges in the County totaling \$949.1 million at September 30, 2009. This approach will significantly improve the ability and time to construct major highways and connector roads throughout 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 2010 are \$266.8 million, an increase of 10.0% over FY 2009 actual revenues of \$240.2 million. Property taxes account for the bulk of receipts, as 72.8% of the budgeted revenues are from property taxes.

Budgeted appropriations for FY 2010, which include expenditures and transfers out, total \$290.9 million. The General Fund appropriations total \$157.7 million, or 54.2% of the total. Debt service is \$43.9 million (15.1% of the total) and other funds, primarily capital project funds, total \$89.3 million, or 30.7% of the total.

There are several significant events expected to have an impact in FY 2010 and beyond:

Mentioned above were some of the details regarding the sale of rights to toll Highway 121. Construction of Highway 121 is a high priority of the County, the state and local cities. Construction of frontage roads and grade separations begun in 2005 were completed in 2006, with the new roadways 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 more than \$900 million that has been allocated to Collin County for County and city projects will be used 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.

Health care for indigent residents of Collin County is a major economic consideration for the County. Grants to community agencies that began in 2008 and continued in 2009 have helped the County 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. As expected, the County did receive large amounts of funding from the federal 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.

With the demands on County services for infrastructure and health care, the effect of the economic downturn and its effects on the County taxable assessed values may strain the County's ability to provide adequate revenues to support basic services. The County conservatively manages its resources, using cost containment practices ranging from performance programs to position savings to other ways to reduce or eliminate non-performing programs. As of September 30, 2009, the unreserved fund balance for the General Fund was \$133.6 million; this is 84.7% of budgeted General Fund expenditures for FY 2010. The management of the County has placed it in sound financial position to mitigate the current 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 second sale of bonds was in September, 2009. Overall there were 15 road projects included in the bond proposal. Many of the road projects require a local participation of 50% from the sponsoring 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 primarily to fund two County facilities: 50% of the phase 2 expansion of the County courthouse (phase 1 was completed in July, 2007) and construction of a new juvenile alternative education 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 2012. The balance of the phase 2 expansion monies is expected to come from fund balance, with no additional debt required.

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 non-profit 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 refund was received in 2009. 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. To begin the project using phases, the core modules of finance, purchasing and budgeting will be implemented first, with sub-systems added as those departments find and validate the software that best meets their needs. Vendor responses to the core system requirements will be reviewed during FY2010; vendors who pass the initial review will be selected to present additional information and demonstrations of their software to County staff, in anticipation of selection and implementation of a new system by October, 2011. 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 has now completed phasing in to all departments 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. As with prior years, FY2010 will see employees and managers managing 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; the justice of the peace modules were implemented in the summer of 2009. Configuration testing is being planned for the criminal courts module and the sheriff's office and jail administration modules are in planning and configuration.

The tax rate for FY 2010 remained the same as FY 2009 at \$0.2425/\$100 of valuation. 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, but for now the growth of the County, the existing property values and fund balance will be used to provide 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. Jeff May, County Auditor/Chief Financial Officer, at 2300 Bloomdale Road, Suite 3100, McKinney, TX 75071.

# COLLIN COUNTY, TEXAS

## Statement of Net Assets

September 30, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Cash and cash equivalents	\$ 236,923	\$ 4,879	\$ 241,802	\$ 208
Investments	156,905	-	156,905	-
Receivables (net of allowance for uncollectibles)	10,532	-	10,532	-
Internal balances	11,517	( 11,517)	-	-
Inventories	3,423	-	3,423	-
Deferred charges	2,674	-	2,674	-
Capital assets (net of accumulated depreciation):				
Land	21,447	3,335	24,782	-
Buildings and system	167,976	-	167,976	-
Improvements other than buildings	3,128	-	3,128	-
Machinery and equipment	25,485	-	25,485	-
Infrastructure	177,310	-	177,310	-
Construction in progress	94,074	3,552	97,626	-
Total assets	911,394	249	911,643	208
Liabilities:				
Accounts payable and other current liabilities	11,914	245	12,159	157
Due to other governments	26	-	26	-
Unearned revenue	339	-	339	-
Noncurrent liabilities:				
Due within one year	34,727	-	34,727	-
Due in more than one year	413,620	-	413,620	-
Total liabilities	460,626	245	460,871	157
Net assets:				
Invested in capital assets, net of related debt	280,844	6,887	287,731	-
Restricted for:				
Debt service	7,547	-	7,547	-
Health Care Foundation	13,897	-	13,897	-
Meyers Park Foundation	123	-	123	-
Grant programs	3,452	-	3,452	-
Unrestricted	144,905	( 6,883)	138,022	51
Total net assets	\$ 450,768	\$ 4	\$ 450,772	\$ 51

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

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**COLLIN COUNTY, TEXAS**  
Statement of Activities  
For the Fiscal Year Ended September 30, 2009  
(Amounts expressed in thousands)

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
Functions/Programs	Expenses	Charges for Services	Operating	Capital	Primary Government			Component Unit
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary Government:								
Government activities:								
General administration	\$ 34,518	\$ 7,440	\$ 385	\$ -	\$( 26,693)	\$ -	\$( 26,693)	
Judicial	17,195	4,762	840	-	( 11,593)	-	( 11,593)	
Financial administration	10,891	3,075	97	-	( 7,719)	-	( 7,719)	
Legal	11,254	256	146	-	( 10,852)	-	( 10,852)	
Public facilities	18,129	576	152	-	( 17,401)	-	( 17,401)	
Equipment services	2,320	1	-	443	( 1,876)	-	( 1,876)	
Public safety	61,904	9,412	3,054	430	( 49,008)	-	( 49,008)	
Public transportation	25,491	15,206	6,138	16	( 4,131)	-	( 4,131)	
Health and welfare	18,369	1,112	5,377	175	( 11,705)	-	( 11,705)	
Culture and recreation	1,720	33	185	-	( 1,502)	-	( 1,502)	
Conservation	295	-	-	-	( 295)	-	( 295)	
Interest and fiscal charges	19,267	175	-	-	( 19,092)	-	( 19,092)	
Total primary government	221,353	42,048	16,374	1,064	( 161,867)	-	( 161,867)	
Component unit:								
Health and welfare	\$ 12	\$ -	\$ -	\$ -				\$( 12)
Total component unit	12	-	-	-				( 12)
General revenues								
Property taxes					174,895	-	174,895	-
Mixed beverage tax					2,065	-	2,065	-
Unrestricted investment earnings					3,690	4	3,694	-
Miscellaneous					73	-	73	-
Total general revenues					180,723	4	180,727	-
Change in net assets					18,856	4	18,860	( 12)
Net assets - beginning of year					431,912	-	431,912	63
Net assets - end of year					\$ 450,768	\$ 4	\$ 450,772	\$ 51

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



# COLLIN COUNTY, TEXAS

## Balance Sheet Governmental Funds September 30, 2009

Assets	General Fund	General Road and Bridge	Health Care Foundation
Cash and cash equivalents	\$ 55,671	\$ 4,842	\$ 2,107
Investments	81,448	8,604	12,262
Receivables:			
Taxes (net of allowance for uncollectibles)	2,280	76	-
Fines and fees	1,135	1,108	-
Due from other governments	942	421	1
Due from other funds	924	-	74
Advance to other funds	162	-	-
Interest	156	-	35
Miscellaneous	178	1	2
Inventories	380	3,043	-
Total assets	<u>\$ 143,276</u>	<u>\$ 18,095</u>	<u>\$ 14,481</u>
<b>Liabilities</b>			
Accounts payable	\$ 2,111	\$ 574	\$ 503
Payroll related costs payable	4,313	171	50
Lease deposits payable	-	-	26
Due to other governments	-	-	-
Due to other funds	18	-	1
Deferred revenue	1,135	1,108	-
Deferred tax revenue	2,073	69	-
Total liabilities	<u>9,650</u>	<u>1,922</u>	<u>580</u>
<b>Fund balances</b>			
Reserved for:			
Debt service	-	-	-
Capital projects	-	-	-
Sale of Courthouse	-	-	-
Animal Shelter Facility	-	-	-
Collin County Toll Road Authority	162	-	-
Health Care Foundation	-	-	13,897
Meyers Park Foundation	-	-	-
Encumbrances	8,422	5,366	4
Inventories	380	3,043	-
Unreserved fund balance:			
Designated for capital assets	8	1,499	-
Designated for special projects	1,519	-	-
Designated for five-year plan	6,977	-	-
Designated for administration	832	-	-
Unreserved/undesignated, reported in:			
General fund	115,326	-	-
Special revenue funds	-	6,265	-
Total fund balances	<u>133,626</u>	<u>16,173</u>	<u>13,901</u>
Total liabilities and fund balances	<u>\$ 143,276</u>	<u>\$ 18,095</u>	<u>\$ 14,481</u>

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

<b>Unlimited Tax Road Bond 2007</b>	<b>Permanent Improvement</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ 25,058	\$ 22,496	\$ 116,353	\$ 226,527
-	5,636	44,421	152,371
-	-	712	3,068
-	-	-	2,243
-	2,000	1,099	4,463
-	-	70	1,068
14	11,700	1,341	13,217
-	-	-	191
232	1	147	561
-	-	-	3,423
<u>\$ 25,304</u>	<u>\$ 41,833</u>	<u>\$ 164,143</u>	<u>\$ 407,132</u>
\$ -	\$ 96	\$ 1,545	\$ 4,829
-	-	361	4,895
-	-	-	26
-	-	26	26
-	-	977	996
-	-	470	2,713
-	-	644	2,786
<u>-</u>	<u>96</u>	<u>4,023</u>	<u>16,271</u>
-	-	7,547	7,547
14,478	24,619	108,357	147,454
-	2,000	-	2,000
-	1,700	-	1,700
14	10,000	1,341	11,517
-	-	-	13,897
-	-	123	123
10,812	3,418	30,443	58,465
-	-	-	3,423
-	-	-	1,507
-	-	-	1,519
-	-	-	6,977
-	-	-	832
-	-	-	115,326
-	-	12,309	18,574
<u>25,304</u>	<u>41,737</u>	<u>160,120</u>	<u>390,861</u>
<u>\$ 25,304</u>	<u>\$ 41,833</u>	<u>\$ 164,143</u>	<u>\$ 407,132</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, 2009**

Total fund balances – governmental funds		\$ 390,861
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.		2,674
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	\$ 21,447	
Buildings and systems	165,436	
Improvements other than buildings	3,128	
Machinery equipment	25,385	
Infrastructure	177,310	
Construction in progress	<u>94,074</u>	
Total capital assets		486,780
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.	\$ 131	
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.	2,243	
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>2,786</u>	
Total deferred revenues		5,160
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.		11,302
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:		
Interest payable	( 2,110)	
Bonds, notes and loans payable	( 409,395)	
Compensated absences	( 6,930)	
OPEB obligation	( 13,449)	
Arbitrage payable	( 643)	
Unamortized bond premiums	<u>( 13,482)</u>	
Total liabilities		( 446,009)
Net assets of governmental activities		<u>\$ 450,768</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, 2009

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Revenues:			
Taxes:			
Property	\$ 119,981	\$ 4,096	\$ -
Fees and permits	11,297	12,883	436
Federal and state funds	3,993	5,130	156
Charges for services	5,357	-	-
Fines and forfeitures	2,270	2,214	-
Other local government funds	-	-	-
Rental revenues	-	-	1,145
Interest	3,484	285	577
Miscellaneous	817	360	26
Total revenues	<u>147,199</u>	<u>24,968</u>	<u>2,340</u>
Expenditures:			
Current:			
General administration	23,809	-	-
Judicial	13,846	-	-
Financial administration	9,946	-	-
Legal	10,322	-	-
Public facilities	10,172	-	300
Equipment services	1,919	-	-
Public safety	44,931	-	-
Public transportation	-	21,469	-
Health and welfare	11,315	-	3,797
Culture and recreation	496	-	-
Conservation	285	-	-
Capital projects – capital outlay	2,315	854	-
Debt service:			
Principal retirement	4,096	-	-
Interest and fiscal charges	414	-	-
Bond issuance costs	-	-	-
Advance refunding escrow	-	-	-
Total expenditures	<u>133,866</u>	<u>22,323</u>	<u>4,097</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,333</u>	<u>2,645</u>	<u>( 1,757)</u>
Other financing sources (uses):			
Transfers in	162	-	-
Transfers out	( 9,462)	( 434)	-
Sale of assets	80	61	-
Debt issuance	-	-	-
Refunding escrow payments	-	-	-
Premium (discount) on sale of bonds	-	-	-
Total other financing sources (uses)	<u>( 9,220)</u>	<u>( 373)</u>	<u>-</u>
Net change in fund balances	4,113	2,272	( 1,757)
Fund balances – beginning	<u>129,513</u>	<u>13,901</u>	<u>15,658</u>
Fund balances – ending	<u>\$ 133,626</u>	<u>\$ 16,173</u>	<u>\$ 13,901</u>

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

<b>Unlimited Tax Road Bond 2007</b>	<b>Permanent Improvement</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ -	\$ 8,135	\$ 42,658	\$ 174,870
-	-	278	24,894
-	-	6,725	16,004
-	-	3,522	8,879
-	-	86	4,570
232	-	175	407
-	-	-	1,145
221	389	2,312	7,268
-	687	199	2,089
<u>453</u>	<u>9,211</u>	<u>55,955</u>	<u>240,126</u>
-	-	1,246	25,055
-	-	2,076	15,922
-	-	31	9,977
-	-	207	10,529
-	-	48	10,520
-	-	10	1,929
-	-	11,894	56,825
-	-	-	21,469
-	-	2,766	17,878
-	-	602	1,098
-	-	-	285
3,023	7,943	37,004	51,139
-	-	24,490	28,586
-	-	17,976	18,390
-	-	373	373
-	-	1,428	1,428
<u>3,023</u>	<u>7,943</u>	<u>100,151</u>	<u>271,403</u>
( 2,570)	1,268	( 44,196)	( 31,277)
14	-	36,814	36,990
-	-	( 25,577)	( 35,473)
-	-	-	141
-	-	67,465	67,465
-	-	( 23,565)	( 23,565)
-	-	2,142	2,142
<u>14</u>	<u>-</u>	<u>57,279</u>	<u>47,700</u>
( 2,556)	1,268	13,083	16,423
<u>27,860</u>	<u>40,469</u>	<u>147,037</u>	<u>374,438</u>
\$ <u>25,304</u>	\$ <u>41,737</u>	\$ <u>160,120</u>	\$ <u>390,861</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, 2009

Net change in fund balances – governmental funds \$ 16,423

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	\$ 50,902	
Capital assets decreases	( 1,843)	
Depreciation expense for all capital assets	<u>( 21,321)</u>	
Total change in capital assets activity		27,738

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.	\$( 67,465)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net assets.	52,151	
Bond issuance fees and bond premiums require the use of current financial resources but are amortized over the life of the bond in the statement of activities.	<u>( 1,200)</u>	
Total long-term debt		( 16,514)

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. ( 2,221)

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	\$ 9	
Fines and forfeitures	<u>( 163)</u>	
Total changes in revenues		( 154)

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	\$( 750)	
Arbitrage payable	732	
OPEB obligation	( 6,060)	
Compensated absences	<u>( 338)</u>	
Total changes in long-term liabilities		( 6,416)
Change in net assets of governmental activities		\$ <u>18,856</u>

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

# COLLIN COUNTY, TEXAS

## Statement of Net Assets

### Proprietary Funds

September 30, 2009

	<b><u>Business-type Activities – Collin County Toll Road Authority</u></b>	<b><u>Governmental Activities – Internal Service Funds</u></b>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 4,879	\$ 10,396
Investments	-	4,533
Receivables:		
Due from other funds	-	123
Miscellaneous receivables	-	7
Total current assets	<u>4,879</u>	<u>15,059</u>
Capital assets (net of accumulated depreciation):		
Land	3,335	-
Buildings and systems	-	2,539
Machinery and equipment	-	100
Construction in progress	<u>3,552</u>	<u>-</u>
Total capital assets	<u>6,887</u>	<u>2,639</u>
Total assets	<u>11,766</u>	<u>17,698</u>
Liabilities:		
Current liabilities:		
Accounts payable	245	2,544
Payroll payable	-	18
Claims payable	-	1,939
Due to other funds	<u>-</u>	<u>195</u>
Total current liabilities	<u>245</u>	<u>4,696</u>
Noncurrent liabilities:		
Advance from other funds	<u>11,517</u>	<u>1,700</u>
Total liabilities	<u>11,762</u>	<u>6,396</u>
Net assets:		
Invested in capital assets	6,887	2,639
Unrestricted	<u>( 6,883)</u>	<u>8,663</u>
Total net assets	<u>\$ 4</u>	<u>\$ 11,302</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, 2009

	<b>Business-type Activities – Collin County Toll Road Authority</b>	<b>Governmental Activities – Internal Service Funds</b>
Operating revenues:		
Premiums	\$ -	\$ 21,014
Charges for services	-	1,212
Other	-	368
Total operating revenues	-	22,594
Operating expenses:		
Administration	-	2,021
Benefits	-	22,898
Depreciation	-	117
Total operating expenses	-	25,036
Operating income	-	( 2,442)
Non-operating revenues (expenses):		
Interest income	4	221
Total non-operating revenues (expenses)	4	221
Change in net assets	4	( 2,221)
Total net assets – beginning	-	13,523
Total net assets – ending	\$ 4	\$ 11,302

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, 2009

	<b>Business-type Activities – Collin County Toll Road Authority</b>	<b>Governmental Activities – Internal Service Funds</b>
Cash flows from operating activities:		
Receipts from customers and users	\$ -	\$ 22,135
Insurance recovery	-	361
Administration costs	-	( 2,247)
Benefits paid	-	( 22,574)
Net cash used by operating activities	<u>-</u>	<u>( 2,325)</u>
Cash flows from capital financing activities:		
Purchases of capital assets	( 6,642)	-
Net cash used by capital financing activities	<u>( 6,642)</u>	<u>-</u>
Cash flows from investing activities:		
Sale (purchase) of investment	-	( 147)
Advance from other funds	11,517	-
Interest income	<u>4</u>	<u>221</u>
Net cash provided by capital financing activities	<u>11,521</u>	<u>74</u>
Net increase (decrease) in cash and cash equivalents	4,879	( 2,251)
Cash and cash equivalents – October 1, 2008	<u>-</u>	<u>12,647</u>
Cash and cash equivalents – September 30, 2009	<u>\$ 4,879</u>	<u>\$ 10,396</u>
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	\$ -	\$( 2,442)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	-	117
(Increase) decrease in intergovernmental receivable	-	24
(Increase) decrease in due from other funds	-	( 123)
Increase (decrease) in accounts payable	-	323
Increase (decrease) in payroll payable	-	1
Increase (decrease) in due to other funds	-	58
Increase (decrease) in advance from other funds	-	( 283)
Total adjustments	<u>-</u>	<u>117</u>
Net cash used in operating activities	<u>\$ -</u>	<u>\$( 2,325)</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, 2009**

#### **Assets**

Cash and cash equivalents	\$	25,513
Investments		9,033
Assets held as security deposits		3,114
Receivables:		
Miscellaneous receivables		<u>387</u>
Total assets	\$	<u>38,047</u>

#### **Liabilities**

Due to other governments	\$	5,630
Due to others		29,476
Cash bonds outstanding		2,865
Cost deposits outstanding		<u>76</u>
Total liabilities	\$	<u>38,047</u>

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

# COLLIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

### 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 to the degree possible given current restrictions on verification audit capabilities in several key areas. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB Statement No. 34, “*Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*,” issued in June 1999 and implemented by the County in FY 2002. The most significant accounting and reporting policies of the County are described in the notes to the financial statements.

#### (a) *Reporting Entity*

##### **Primary Government**

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

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

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

For reporting purposes, the Collin County Housing Finance Corporation (HFC) and the Collin County Health Care Foundation (HCF) qualify as blended component units. The Commissioners’ Court sits as the governing board of the HFC and HCF. The only activity of the HFC has been the issuance of single and multiple-family revenue bonds that are disclosed as conduit debt in Footnote IV (F). 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 fiduciary funds 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, 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, investment earnings, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements are met.

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## 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, 2008 that were due October 1, 2008 have been assessed to finance the budget of the fiscal year beginning October 1, 2008. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2009, 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, fees, 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.

**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.

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## **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 is 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.

**Enterprise Funds** are used to account for business-type activities. Commissioners' Court authorized the creation of a new enterprise fund in fiscal year 2009, the Collin County Toll Road Authority Fund. This fund is used to track future activity for the Outer Loop road project. Currently the only activity in this fund is funding right-of-way and infrastructure. It is the intention of Commissioners' Court to eventually generate toll revenues to support the fund.

**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 or services in connection with a proprietary fund's principal ongoing operations. 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 with the exception of internal balances between the governmental activities and business-type activities.

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## **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 an expenditure at the time the inventory items are used. Reported inventories are offset by a reserve of fund balance, which indicates that they do not constitute “available spendable resources” even though they are a component of net current assets.

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

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

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

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

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

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

**(continued)**

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

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

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

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

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

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

A liability for unused paid time off accruals and compensatory time for all full-time 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, full-time 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, full-time 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.

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, "Some liabilities are not due and payable in the current period and therefore are not reported in the funds." The details of this \$446,009 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	\$ 409,395
Accrued interest payable	2,110
OPEB obligation	13,449
Arbitrage payable	643
Unamortized bond premiums	13,482
Compensated absences	<u>6,930</u>
Net adjustment to reduce <i>fund balance</i> - <i>total government funds to arrive at net assets</i> - <i>governmental activities</i>	\$ <u>446,009</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	\$ 21,447
Buildings and systems	165,436
Improvements other than buildings	3,128
Machinery and equipment	25,385
Infrastructure	177,310
Construction in progress	<u>94,074</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>486,780</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.	\$ 2,674
Fines and fees earned in the current fiscal year collected in the future	2,243
Road construction special assessment in prior year deferred to future period.	131
Property taxes earned in the current fiscal year but not available to provide current financial resources, and therefore are deferred in the funds.	2,786
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>11,302</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>19,136</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 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 useful lives and reported as depreciation expense.” The details of this \$27,738 difference are as follows:

Capital projects - capital asset additions	\$	50,902
Capital assets disposal	(	1,843)
Depreciation expense	(	<u>21,321</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>27,738</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 reported as expenditures in governmental funds.” The details of the difference of (\$6,416) are as follows:

Interest owed but not yet paid	\$(	750)
Arbitrage payable		732
OPEB obligation	(	6,060)
Compensated absences	(	<u>338</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>6,416</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 (\$16,514) 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	\$( 67,465)
Principal payments:	
General obligation debt	52,151
Amortization of bond issuance cost and bond premiums	( 1,200)
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>	\$( 16,514)

Other miscellaneous elements of that reconciliation explain individual specific amounts reported differently in government-wide statement of activities than in the governmental fund statements. The details of this (\$2,375) difference are as follows:

Net revenues over expenditures of the Internal Service Funds are reported with the governmental activities	\$( 2,221)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Property taxes	9
Fines and forfeitures receivable	( 163)
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>	\$( 2,375)

## III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### *(a) 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, L.E.O.S.E. Education, Juvenile Delinquency Prevention, Child Abuse Prevention, Court Initiated Guardianship, District Attorney Deferred Prosecution Program, Drug Court Program, SCAAP, County Court-at-Law Fee Program, Excess Distribution and Grants 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.

(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 to 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, 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.

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) are 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.

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, 2009, TexPool and TexSTAR had a weighted average maturity of 43 and 46 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, 2009 (in thousands).

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Total
Non-pooled investments				
Local Governmental Investment Pools	\$ 193,614	\$ -	\$ 8,461	\$ 202,075
U. S. Agency Bonds	21,429	-	-	21,429
Trust investments	-	-	9,033	9,033
Certificates of Deposit	<u>130,942</u>	<u>4,534</u>	<u>-</u>	<u>135,476</u>
Total investments	<u>\$ 345,985</u>	<u>\$ 4,534</u>	<u>\$ 17,494</u>	<u>\$ 368,013</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.

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

As of September 30, 2009, the County's General Operating Fund had the following investments:

	Fair Value (in thousands)	
Investment Type	Governmental Activities	Weighted Average Maturity (days)
Local Government Investment Pools	\$ 38,490	44
U. S. Agency Bonds	16,844	1,148
Certificates of Deposit	<u>64,604</u>	213
Totals	<u>\$ 119,938</u>	386

(continued)

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

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

###### **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, 2009, the Local Government Pools, TexPool and TexStar (approximately 31% of the portfolio) were rated AAAM by Standard & Poor's. The U. S. Agency Bonds (approximately 24% of the portfolio) and each rated AAA by Standards & Poor's. The Certificates of Deposit (approximately 45% 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 386 days.

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

As of September 30, 2009, Collin County Debt Service Funds had the following investments:

	Fair Value (in thousands)	
	Governmental Activities	Weighted Average Maturity (days)
General Obligation Debt Service		
Investment Type		
Local Government Investment Pools	\$ <u>6,264</u>	43

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

As of September 30, 2009, TexPool and TexSTAR were rated AAAM by Standards & Poor's. All individual investments are required to have an 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.

(continued)

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

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

###### **Capital Projects Bond Funds**

As of September 30, 2009, 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	\$ 134,567	43
Certificates of Deposit	<u>48,379</u>	204
Totals	<u>\$ 182,946</u>	86

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

As of September 30, 2009, the local government pools, TexPool and TexSTAR (approximately 74% of the portfolio), were rated AAAm by Standard & Poor's. The Certificates of Deposit (approximately 26% 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.

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

As of September 30, 2009, Collin County's Special Revenue Funds had the following investments:

Investment Type	Fair Value (in thousands)	
	Governmental Activities	Weighted Average Maturity (days)
Local Government Investment Pools	\$ 14,292	44
U. S. Agency Bonds	4,585	113
Certificates of Deposit	<u>17,959</u>	255
Totals	<u>\$ 36,836</u>	155

(continued)

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

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

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

As of September 30, 2009, the local government pools (approximately 39% of the portfolio) were each rated AAAm. The U. S. Agency Bonds (approximately 12% of the portfolio), Certificates of Deposit (approximately 49% 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 155 days down from 296 in 2008 reflects a more conservative approach to try to protect against a future rising interest rate market environment.

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

As of September 30, 2009, Collin County Internal Service Funds had the following investments:

	Fair Value (in thousands)	
	Governmental Activities	Weighted Average Maturity (days)
<b>Investment Type</b>		
Local Government Investment Pools	\$ 7,954	45
Certificates of Deposit	<u>4,533</u>	664
	<u>\$ 12,487</u>	270

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

As of September 30, 2009, the local government pools (approximately 70% of the portfolio) were rated AAAm by Standard & Poor's. The Certificates of Deposit (approximately 30% 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.

(continued)

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

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

Investments and deposits as of September 30, 2009, were as follows (in thousands).

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Total
Non-pooled investments and deposits	\$ 346,091	\$ 12,846	\$ 33,826	\$ 392,763
Pooled investments and deposits	<u>32,807</u>	<u>6,962</u>	<u>720</u>	<u>40,489</u>
Total investments and deposits	<u>\$ 378,898</u>	<u>\$ 19,808</u>	<u>\$ 34,546</u>	<u>\$ 433,252</u>
Restricted deposits	\$ -	\$ 6,962	\$ 16,332	\$ 23,294
Restricted investments	-	12,846	17,494	30,340
Pooled deposits	32,807	-	720	33,527
Investments	<u>346,091</u>	<u>-</u>	<u>-</u>	<u>346,091</u>
Total investments	<u>\$ 378,898</u>	<u>\$ 19,808</u>	<u>\$ 34,546</u>	<u>\$ 433,252</u>

##### (c) *Deposits*

The September 30, 2009, carrying amount of deposits was as follows (in thousands):

	Governmental Activities	Business-type Activities	Fiduciary Funds	Total
Cash held by sub-trustee:				
Restricted	\$ -	\$ -	\$ 12,687	\$ 12,687
Cash in Bank accounts	<u>35,303</u>	<u>4,879</u>	<u>1,196</u>	<u>41,378</u>
Total deposits	<u>\$ 35,303</u>	<u>\$ 4,879</u>	<u>\$ 13,883</u>	<u>\$ 54,065</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, 2009.

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

Property taxes are assessed 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;

(continued)

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

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

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 such as grant revenue received but not yet expended.

At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>
Delinquent property taxes receivable:	
General fund	\$ 2,073
General road and bridge special revenue fund	69
Nonmajor governmental funds	<u>644</u>
	<u>2,786</u>
Fines and fees receivable:	
General fund	1,135
General road and bridge	<u>1,108</u>
	<u>2,243</u>
Miscellaneous receivables:	
Nonmajor governmental funds	<u>470</u>
	<u>470</u>
Total deferred	<u>\$ 5,499</u>

(continued)

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

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

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

##### **Receivables**

Receivables as of year-end for the 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	Unlimited Tax Road Bond 2007 Capital Project Fund	Unlimited Tax Road Bond 2007 Capital Project Fund	Nonmajor and Other Funds
Receivables:						
Taxes	\$ 2,365	\$ 79	\$ -	\$ -	\$ -	\$ 735
Fines and fees	2,845	2,776	-	-	-	-
Due from other governments	942	421	1	-	2,000	1,099
Due from other funds	924	-	74	-	-	70
Advance to other funds	162	-	-	14	11,700	1,341
Interest	156	-	35	-	-	-
Miscellaneous	178	1	2	232	1	147
Gross receivables	7,572	3,277	112	246	13,701	3,392
Less allowance for uncollectible	1,795	1,671	-	-	-	23
Net receivables	\$ 5,777	\$ 1,606	\$ 112	\$ 246	\$ 13,701	\$ 3,369

##### (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. In fiscal year 2009, the capitalization policy changed the capitalization threshold for equipment from \$200 to \$5,000. This had little impact on the net value of assets because previously all equipment under \$5,000 was placed on the books fully depreciated. 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 capital assets are shown in the following table. The assets increased by \$27,616 from the completion of the new Jack Hatchell Administration Building that opened in April of 2009 and because of construction in progress for road projects. A summary of changes in capital assets follows:

##### Primary Government

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 21,117	\$ 330	\$ -	\$ -	\$ 21,447
Construction in progress <sup>1</sup>	86,884	42,918	( 34,211)	( 1,517)	94,074
Historical treasures	82	-	-	-	82
Total assets not being depreciated	<u>108,083</u>	<u>43,248</u>	<u>( 34,211)</u>	<u>( 1,517)</u>	<u>115,603</u>
Capital assets, being depreciated:					
Buildings	203,455	29,696	( 9,070)	-	224,081
Improvements other than buildings	6,375	-	-	-	6,375
Machinery and equipment	69,221	8,607	( 26,974)	-	50,854
Infrastructure	<u>238,976</u>	<u>46,478</u>	<u>( 31,979)</u>	<u>-</u>	<u>253,475</u>
Total capital assets being depreciated	<u>518,027</u>	<u>84,781</u>	<u>( 68,023)</u>	<u>-</u>	<u>534,785</u>
Less accumulated depreciation:					
Buildings	( 49,740)	( 6,365)	-	-	( 56,105)
Improvements other than buildings	( 2,587)	( 660)	-	-	( 3,247)
Machinery and equipment	( 42,568)	( 7,666)	24,783	-	( 25,451)
Infrastructure	<u>( 69,416)</u>	<u>( 6,749)</u>	<u>-</u>	<u>-</u>	<u>( 76,165)</u>
Total accumulated depreciation	<u>( 164,311)</u>	<u>( 21,440)</u>	<u>24,783</u>	<u>-</u>	<u>( 160,968)</u>
Total capital assets being depreciated, net	<u>353,716</u>	<u>63,341</u>	<u>( 43,240)</u>	<u>-</u>	<u>373,817</u>
Governmental activities capital assets, net	<u>\$ 461,799</u>	<u>\$ 106,589</u>	<u>\$ ( 77,451)</u>	<u>\$ ( 1,517)</u>	<u>\$ 489,420</u>

<sup>1</sup> The \$1,517 balance in the transfers column is due to assets that were transferred between the governmental and business-type funds.

##### Business-type activities:

Capital assets, not being depreciated:					
Land	\$ -	\$ 3,460	\$ ( 125)	\$ -	\$ 3,335
Construction in progress	<u>-</u>	<u>2,043</u>	<u>( 8)</u>	<u>1,517</u>	<u>3,552</u>
Total assets not being depreciated	<u>-</u>	<u>5,503</u>	<u>( 133)</u>	<u>1,517</u>	<u>6,887</u>
Business-type activities capital assets, net	<u>\$ -</u>	<u>\$ 5,503</u>	<u>\$ ( 133)</u>	<u>\$ 1,517</u>	<u>\$ 6,887</u>

The decrease in machinery and equipment of \$26,974 and accumulated depreciation of \$24,783 is the result of the capitalization policy that changed the capitalization threshold for equipment from \$200 to \$5,000. The transfer of \$1,517 from governmental activities to business-type activities is due to capital assets being transferred from governmental funds to the Collin County Toll Road Authority Fund.

(continued)

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

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

Depreciation expense for FY 2009 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General administration	\$ 4,070
Judicial	45
Financial administration	62
Legal	1
Public facilities	7,375
Equipment services	281
Public safety	1,087
Public transportation	7,729
Health and welfare	205
Culture and recreation	<u>585</u>
Total depreciation expense - governmental activities	\$ <u>21,440</u>

##### Construction Commitments

Collin County has active construction projects as of September 30, 2009. 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	\$ 21,955
Public facilities	1,085
Public parks	<u>4,298</u>
Total	\$ <u>27,338</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 \$521,680. During the year there were \$40,070 in Limited Tax Permanent Improvement and Refunding Bonds, and \$27,395 in Unlimited Tax Road and Refunding Bonds issued. The following are general obligation bonds and tax notes outstanding at September 30, 2009, 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%	2001	2015	\$ 6,635
1999 Unlimited Tax Road Bonds, 2000	5.25 to 5.5%	2000	2020	1,270
1999 Limited Tax Perm. Imp. Bonds, 2000	4.95 to 5.5%	2000	2020	90
1999 Unlimited Tax Road Bonds, 2001	4.0 to 5.0%	2001	2021	2,990
Limited Tax Perm. Imp. Bonds, 2001	4.0 to 5.0%	2001	2021	1,220
Limited Tax Perm. Imp. Notes, 2002	4.15 to 5.625%	2002	2022	10,875
Unlimited Tax Road & Refunding Series 2004	2.00 to 5.00%	2004	2024	43,675
Limited Tax Perm. Improvement & Refunding Bonds, Series 2004	2.25 to 4.50%	2004	2024	10,775
Tax Notes, Series 2004	2.25 to 3.25%	2004	2011	3,735
Limited Tax Perm. Improvement & Refunding Series 2005	3.0 to 5.0%	2005	2025	49,635
Unlimited Tax Road & Refunding Series 2005	3.0 to 5.0%	2005	2025	38,740
Limited Tax Refunding & Perm. Improvement Bonds Series 2006	4.0 to 5.0%	2006	2026	30,810
Unlimited Tax Road & Refunding Bonds Series 2006	4.0 to 5.0%	2006	2026	14,515
Tax Notes, Series 2006	4.0 to 5.0%	2006	2013	9,415
Limited Tax Perm. Imp. Bonds, 2007	4.25 to 5.0%	2007	2027	2,095
Unlimited Tax Road & Refunding Bonds Series 2007	4.0 to 5.0%	2007	2027	61,405
Limited Tax Perm. Imp. Bonds, 2008	3.625 to 5.0%	2009	2028	14,005
Unlimited Tax Road & Refunding Bonds Series 2008	4.0 to 5.5%	2009	2028	40,045
Limited Tax Refunding & Perm. Improvement Bonds Series 2009A	2.0 to 5.0%	2009	2025	30,080
Limited Tax Perm. Imp. Build America Bonds, Series 2009B	4.6 to 6.3%	2009	2029	9,990
Unlimited Tax Road & Refunding Bonds, Series 2009A	2.0 to 4.0%	2009	2025	21,805
Unlimited Tax Road Build America Bonds, Series 2009B	4.6 to 6.3%	2009	2029	<u>5,590</u>
Total general obligation debt				<u>\$ 409,395</u>

(continued)

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

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

\$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.

\$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.

\$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.

\$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' 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 rates range from 2.00% to 5.00%. The final principal and interest payment is due on February 15, 2024. This bond issue is subject to rebatable arbitrage and is reviewed annually with 90% of any rebateable liability being paid on the five-year anniversary dates.

(continued)

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

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

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

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

\$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.

\$43,175 Unlimited Tax Road and Refunding Bonds, Series 2005 were issued for the purpose of (i) constructing roads and highways throughout the County, (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 15, 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.

\$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, and (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.

(continued)

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

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

\$15,920 Unlimited Tax Road Bonds, Series 2006, were issued for the purpose of (i) constructing roads and highways 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 15, 2007, with installments ranging from \$320 to \$1,195. Interest payments occur annually on February 15th and August 15th 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.

\$15,000 Tax Notes, Series 2006, were issued for the purpose of (i) acquiring software, hardware, and computer related equipment, (ii) the acquisition, construction, improvement, and equipping 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 15th and August 15th ranging at 4.0%. The final principal and interest payment is due on February 15, 2013. This bond issue is subject to rebatable arbitrage and is reviewed annually. 90% of any rebatable liability will be paid on the five-year anniversary dates.

\$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 15, 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 therefore, (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.

(continued)

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

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

\$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 15, 2009, with installments ranging from \$955 to \$3,045. Interest payments occur annually on February 15th and August 15th 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.

\$30,080 Limited Tax Refunding and Permanent Improvement Bonds, Series 2009A, were issued 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 program facilities and the acquisition of land therefore, (iii) refund a portion of the County's outstanding debt for debt savings, and (iv) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15, 2009, with installments ranging from \$1,055 to \$3,780. Interest payments occur annually on February 15th and August 15th ranging from 2.0% 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.

\$9,990 Limited Tax Permanent Improvement Bonds, Taxable Series 2009B, were issued 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 program facilities and the acquisition of land therefore, and (iii) pay the cost of issuance associated with the sale of the these bonds. A principal amount of \$2,560 matures on February 15, 2019, and the remaining principal amount of \$7,430 matures on February 15, 2029. Interest payments occur annually on February 15th and August 15th ranging from 4.6% to 6.3%. The final principal and interest payment is due on February 15, 2029. This Bond issue is not subject to rebate arbitrage. The United States Government will refund a portion of the interest to the County semi-annually.

\$21,805 Unlimited Tax Road and Refunding Bonds, Series 2009A, 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 these bonds. Principal maturities will occur annually beginning February 15, 2010, with installments ranging from \$770 to \$2,485. Interest payments occur annually on February 15th and August 15th ranging from 2.0% 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.

(continued)

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

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

\$5,590 Unlimited Tax Road Bonds, Taxable Series 2009B, 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) to pay costs of issuance associated with the sale of these bonds. A principal amount of \$1,470 matures on February 15, 2019, and the remaining principal amount of \$4,120 matures on February 15, 2029. Interest payments occur annually on February 15th and August 15th ranging from 4.6% to 6.3%. The final principal and interest payment is due on February 15, 2029. This Bond issue is not subject to rebate arbitrage. The United States Government will refund a portion of the interest to the County semi-annually.

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

On September 29, 2009, the County issued \$30,080 in Limited Tax Refunding & Permanent Improvement Bonds. Net proceeds of the sale of \$12,862 were placed in an irrevocable escrow account. 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 \$11,800 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 \$407 in Limited Tax debt service liability. The net present value benefit or economic gain was \$464 or 3.932%.

Also on September 29, 2009, the County issued \$21,805 in Unlimited Tax Road & Refunding Bonds. Net proceeds of the sale of \$12,131 were placed in an irrevocable escrow account. 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 \$11,765 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 \$565 in Limited Tax debt service liability. The net present value benefit or economic gain was \$609 or 5.176%.

##### ***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, 2009, \$87,123 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 \$643 at September 30, 2009.

**(continued)**



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

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

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

Noncurrent liabilities for the year ended September 30, 2009, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation	\$ 389,985	\$ 67,465	\$ 48,055	\$ 409,395	\$ 26,404
Compensated absences	6,592	7,932	7,594	6,930	4,500
Claims and judgments	4,123	1,024	699	4,448	2,975
Unamortized bond premiums	12,071	2,142	731	13,482	107
Arbitrage	1,375	-	732	643	291
Loans payable	4,096	-	4,096	-	-
OPEB	7,389	6,210	150	13,449	450
Total governmental activity	<u>\$ 425,631</u>	<u>\$ 84,773</u>	<u>\$ 62,057</u>	<u>\$ 448,347</u>	<u>\$ 34,727</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.

The beginning balance of Loans Payable reflects the loan balance of a Loan Star loan with the State of Texas. Loan Star is a program operated by the State of Texas to assist with upgrading buildings to become more energy efficient. This loan was fully paid in 2009.

###### *Contractual Maturities*

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

Fiscal Year Ending September 30,	Governmental Activities	
	Principal	Interest
2010	\$ 25,590	\$ 17,648
2011	26,375	16,709
2012	25,335	15,658
2013	26,305	14,531
2014	23,990	13,380
2015-2019	129,480	49,068
2020-2024	102,755	22,454
2025-2029	49,565	3,975
	<u>\$ 409,395</u>	<u>\$ 153,423</u>

The Debt Service Funds have \$7,547 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.

(continued)

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

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

###### Conduit Debt

The Housing Finance Corporation issues single-family revenue bonds to provide financial assistance to qualified homeowners. As of September 30, 2009, there were 9 series of single-family and multi-family revenue bonds outstanding, with an aggregate principal amount payable of \$1,153. This debt is not the obligation of the County. The HFC's liability to pay off debt is limited to revenues received on the loans made from the funds and the balance on the original funding held in trust.

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

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at fiscal year-end are referred to as "Due to/from other funds." The composition of inter-fund balances as of September 30, 2009, is as follows:

	Due from	Due to
Due to/from other funds:		
General Fund	\$ 924	\$ 18
Health Care Foundation Special Revenue Fund	74	1
Nonmajor Funds	70	977
Internal Service Fund	123	195
	<hr/>	<hr/>
Total	\$ 1,191	\$ 1,191

Activity between the General Fund and other funds represent additional funding for special activities and local matching of grants. An amount of \$924 of the \$1,191 represents General Fund transfers of which \$624 was used to support nonmajor Special Revenue Fund activity. The remaining \$71 was used to support grant programs and \$195 for support of Internal Service Funds. All other activity, \$34, was nonmajor fund activity to provide resources for projected arbitrage liabilities, debt refunding, and additional funding to better track bond resources.

Interfund advance activity is as follows:

	Advances from	Advances to
Advances from/to other funds:		
General Fund	\$ 162	\$ -
Unlimited Tax Road Bond 2007	14	-
Permanent Improvement	11,700	-
Nonmajor funds	1,341	-
Animal Safety Internal Service Fund	-	1,700
Collin County Toll Road Authority Fund	-	11,517
	<hr/>	<hr/>
Total	\$ 13,217	\$ 13,217

These balances are a result of funding for two separate activities. The first is a \$1,700 balance to fund the Animal Shelter in the Animal Safety fund. This is planned to be financed over a 10-year period. The second activity is financing the new Collin County Toll Road Authority Fund to build the Outer Loop (Loop 9) through Collin County. These advances are planned to be paid back in the future with toll revenues generated from this project.

(continued)

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

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

All transfers are reported under other financing sources (uses). The accumulated total of interfund transfers for the fiscal year ending September 30, 2009, is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$ 162	\$ 9,462
General Road and Bridge Fund	-	434
Unlimited Tax Road Bond 2007 Fund	14	-
Nonmajor Funds	<u>36,814</u>	<u>25,577</u>
Total	<u>\$ 36,990</u>	<u>\$ 35,473</u>

The General Fund transfer out mostly consists of budgeted transfers to support nonmajor Special Revenue Funds, of which the largest is \$8,150 to support the Juvenile Probation Fund. Most of the transfer activity in the nonmajor funds is the result of shifting funds between debt service and capital projects funds after a new bond issue. Additionally, capital assets were transferred from governmental activities to the Collin County Toll Road Authority Enterprise Fund. An advance was recorded, as the Enterprise Fund is expected to repay the General Fund. This non-reciprocal transaction resulted in Transfers In exceeding Transfers Out by \$1,517.

##### (h) *Leases*

As lessor, HCF has a number of non-cancelable operating leases with minimum future rentals in aggregate of \$1,213. 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>
2010	\$ 1,011
2011	144
2012	54
2013	<u>4</u>
	<u>\$ 1,213</u>

(continued)

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

##### *(h) Leases* (Continued)

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. A total cost of these leases was \$2,132 for the year ended September 30, 2009. At September 30, 2009, future minimum rental payments applicable to the operating leases are as follows:

<u>Fiscal Year Ending September 30</u>	<u>Future Rental Payments</u>
2010	\$ 1,324
2011	336
2012	335
2013	134
2014	<u>3</u>
	<u>\$ 2,132</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.

The Health Insurance Claims Fund was established to account for the County's group health and dental insurance. A third-party administrator, United Health Care, administers the County plan. During the year ended September 30, 2009, the County paid seven hundred sixty dollars (\$760) 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 Health Care. Individual stop-loss deductible is \$100 per person.

Collin County has seen an increase in health insurance cost in fiscal year 2009. The fund has a fund balance of \$7,756 down from \$10,218 in 2008. Additional funding was not budgeted in fiscal year 2010; it is anticipated changes will be made in the 2011 budget to maintain the fund balance. The fund balance is currently healthy enough to absorb an increase in costs if needed. Claims in recent years have remained fairly stable. 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.

**(continued)**

## V. OTHER INFORMATION (Continued)

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

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 insurance 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 2008 and 2009 follow:

	Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments	Ending Liability
2009 Medical	\$ 2,967	\$ 19,719	\$ 19,378	\$ 3,308
2008 Medical	2,228	18,482	17,743	2,967
2009 Workers' Compensation	701	657	695	663
2008 Workers' Compensation	672	493	464	701
2009 Claims Liability	457	969	968	458
2008 Claims Liability	549	1,022	1,114	457

### (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.

(continued)

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

### ***(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 2010 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 2010.

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

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

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

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

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

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

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

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

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

Collin County's optional post retirement benefit liability is recorded at full-accrual in the government-wide statements. An actuarial study was performed in accordance with GASB 45. The projected liability accrual for fiscal year 2009 has been recorded net of health care claims for retired employees. Collin County took a fund as needed approach to post employment health insurance coverage in fiscal year 2009; however, an amount of \$2.2 million was set aside in fiscal year 2009 to reduce the liability in a future year.

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 8.4 percent of annual covered payroll.

**(continued)**

## V. OTHER INFORMATION (Continued)

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

#### 3) Annual OPEB Cost

For 2009, the County's annual OPEB cost (expense) of \$6,060 was equal to ARC less the retired employee health claims in accordance with the benefit plan. This is the second year OPEB disclosure has been required so only 2008 and 2009 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 2009 was as follows:

Accounting Year Ending	Annual OPEB Cost		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
September 30, 2007	\$ -	0%	\$ -
September 30, 2008	7,856	6%	7,389
September 30, 2009	6,210	2%	6,060

#### 4) Funding Status and Funding Progress

The funding status of the plan as of September 30, 2009, was as follows:

Actuarial accrued liability (AAL)	\$ 37,462
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 37,462</u>
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 76,955
UAAL as a percentage of covered payroll	48.68%

Actuarial valuations of an ongoing plan involve estimates 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, mortality, and health care cost trends. Amounts determined regarding the funded status of the plan and 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.

(continued)

## V. OTHER INFORMATION (Continued)

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

#### 5) Actuarial Methods and Assumptions (Continued)

##### Actuarial Valuation Information and Assumptions

Measurement date:	Benefit liabilities are valued as of October 31, 2008
Discount rate for valuing liabilities:	4.00% per annum, compounded annually
Mortality rates:	Health lives: 1994 UP Mortality Table for respective gender
Salary scale:	N/A
Actuarial cost method:	Unit Credit Cost Method
Amortization method:	Level dollar
Amortization period:	Closed; 29 years
Level dollar amortization factor:	17.6631

#### Retirement Rates:

Ages	Male	Female
40 - 44	5.0%	5.0%
45 - 49	10.0%	10.0%
50 - 54	14.0%	16.0%
55 - 59	14.0%	16.0%
60	14.0%	16.0%
61	14.0%	16.0%
62	32.0%	32.0%
63	18.0%	18.0%
64	18.0%	18.0%
65	35.0%	35.0%
66 and over	25.0%	25.0%

#### Medical Inflation:

Plan Year Ending	Health Care Trend Rates	
	Medical Plan	Dental Plan
2009 to 2010	7.80%	5.66%
2010 to 2011	7.30%	5.53%
2011 to 2012	6.70%	5.39%
2012 to 2013	6.70%	5.26%
2013 to 2014	6.70%	5.12%
2014 to 2015	6.70%	4.99%
2077 to 2078 and after	4.90%	4.00%

(continued)



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

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

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

The County provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (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.

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 2008 and 13.0 % for 2009. The contribution rate payable by the employee members for the calendar years of 2008 and 2009 is 7% as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

**(continued)**

## V. OTHER INFORMATION (Continued)

### (e) Retirement Commitments (Continued)

#### (3) Annual Pension Cost

For the accounting year ended September 30, 2009, the annual pension cost for Collin County to the TCDRS plan for its employees was \$16,736 and the actual contributions were \$16,736. 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 2006, 2007 and 2008, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 2006 and ending with 2008. The December 31, 2008 actuarial valuation is the most recent valuation. Funding information differs from prior compliance data due to plan changes effective January 1, 2007.

Actuarial Valuation Information			
Actuarial valuation date	12/31/2006	12/31/2007	12/31/2008
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
Asset valuation method	SAF: 10 year smoothed value ESF: Fund value	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	5.3%	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, 2007	\$ 14,518	100%	—
September 30, 2008	16,452	100%	—
September 30, 2009	16,736	100%	—

#### (f) Cost-sharing Arrangement

In January 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 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 \$15,477 in resources encumbered and reserved for this project, \$6,488 has been expended or encumbered as of September 30, 2009, leaving a balance of \$8,988. The court civil case project has been implemented and the criminal case project is scheduled to be operational in August 2010.

(continued)

**V. OTHER INFORMATION (Continued)**

***(g) Subsequent Events***

Collin County was awarded two road project grants from the State of Texas from their Regional Tollroad Authority funds of approximately \$8 million and \$12 million. The \$8 million will be used in conjunction with the City of Wylie to reconstruct a portion of FM 1378. The \$12 million will be used for construction of the Outer Loop (Loop 9) project.

**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, 2009

	<b>Budget</b>			<b>Variance with Final Budget Positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Taxes:				
Property	\$ 119,222	\$ 119,222	\$ 119,981	\$ 759
Fees and permits	13,085	13,085	11,297	( 1,788)
Federal and state funds	3,679	3,713	3,993	280
Charges for services	6,082	6,082	5,357	( 725)
Fines and forfeitures	2,771	2,771	2,270	( 501)
Interest	5,240	5,240	3,484	( 1,756)
Miscellaneous	443	443	817	374
Total revenues	<u>150,522</u>	<u>150,556</u>	<u>147,199</u>	<u>( 3,357)</u>
Expenditures:				
Current:				
General administration	37,474	33,357	23,809	9,548
Judicial	14,559	14,639	13,846	793
Financial administration	10,904	11,018	9,946	1,072
Legal	10,464	10,519	10,322	197
Public facilities	10,816	11,070	10,172	898
Equipment services	2,298	2,305	1,919	386
Public safety	45,038	45,912	44,931	981
Health and welfare	10,879	11,831	11,315	516
Culture and recreation	573	573	496	77
Conservation	308	308	285	23
Capital outlay	3,841	3,971	2,315	1,656
Debt service:				
Principal retirement	-	4,096	4,096	-
Interest and fiscal charges	-	414	414	-
Total expenditures	<u>147,154</u>	<u>150,013</u>	<u>133,866</u>	<u>16,147</u>
Excess of revenues over expenditures	<u>3,368</u>	<u>543</u>	<u>13,333</u>	<u>12,790</u>
Other financing sources (uses):				
Transfers in	-	-	162	162
Transfers out	( 8,668)	( 9,572)	( 9,462)	110
Sale of assets	<u>75</u>	<u>75</u>	<u>80</u>	<u>5</u>
Total other financing sources (uses)	<u>( 8,593)</u>	<u>( 9,497)</u>	<u>( 9,220)</u>	<u>277</u>
Net change in fund balance	( 5,225)	( 8,954)	4,113	13,067
Fund balance – beginning	<u>129,513</u>	<u>129,513</u>	<u>129,513</u>	<u>-</u>
Fund balance – ending	<u>\$ 124,288</u>	<u>\$ 120,559</u>	<u>\$ 133,626</u>	<u>\$ 13,067</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, 2009

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes:				
Property	\$ 4,070	\$ 4,070	\$ 4,096	\$ 26
Federal and state funds	-	5,130	5,130	-
Fees and permits:				
Road mileage fees	5,350	5,350	6,032	682
Vehicle title fees	760	760	641	( 119)
Road and bridge fees	5,465	5,465	6,209	744
Culvert permit	3	3	1	( 2)
Total fees and permits	11,578	11,578	12,883	1,305
Fines and forfeitures:				
County clerk	-	-	1,549	1,549
District clerk	-	-	336	336
County courts	1,335	1,335	49	( 1,286)
District courts	570	570	280	( 290)
Total fines and forfeitures	1,905	1,905	2,214	309
Interest	305	305	285	( 20)
Miscellaneous:				
Sale of road and bridge materials	230	230	353	123
Other and grants	16	16	7	( 9)
Total miscellaneous	246	246	360	114
Total revenues	18,104	23,234	24,968	1,734
Expenditures:				
Current:				
Public transportation:				
Road and bridge maintenance:				
Salaries and benefits	5,456	5,456	5,266	190
Maintenance and operating	14,248	14,248	9,817	4,431
Total road and bridge maintenance	19,704	19,704	15,083	4,621
Engineering:				
Salaries and benefits	439	439	380	59
Maintenance and operating	18	18	14	4
Total engineering	457	457	394	63

(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, 2009

	<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	\$ 440	\$ 440	\$ 437	\$ 3
Maintenance and operating	14	14	2	12
Total services and operations	454	454	439	15
Soil conservation:				
Maintenance and operating	60	60	49	11
Special projects:				
Salaries and benefits	267	267	219	48
Maintenance and operating	5	5	-	5
Total special projects	272	272	219	53
Non-departmental:				
Maintenance and operating	1,118	1,118	155	963
Air Check Texas				
Maintenance and operating	-	5,130	5,130	-
Capital outlay:				
Public transportation:				
Road and bridge maintenance	1,888	1,455	854	601
Total capital outlay	1,888	1,455	854	601
Total expenditures	23,953	28,650	22,323	6,327
Excess (deficiency) of revenues over (under) expenditures	( 5,849)	( 5,416)	2,645	8,061
Other financing sources (uses):				
Transfers out	-	( 434)	( 434)	-
Sale of assets	102	102	61	( 41)
Total other financing sources (uses)	102	( 332)	( 373)	( 41)
Net change in fund balance	( 5,747)	( 5,748)	2,272	8,020
Fund balance - beginning	13,901	13,901	13,901	-
Fund balance - ending	\$ 8,154	\$ 8,153	\$ 16,173	\$ 8,020

**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, 2009**

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Federal and state funds	\$ 127	\$ 127	\$ 156	\$ 29
Fees and permits	468	468	436	( 32)
Rental revenues	1,147	1,147	1,145	( 2)
Interest	328	328	577	249
Miscellaneous	143	143	26	( 117)
Total revenues	<u>2,213</u>	<u>2,213</u>	<u>2,340</u>	<u>127</u>
Expenditures:				
Current:				
Health and welfare:				
Salaries and benefits	1,940	1,940	1,322	618
Maintenance and operating	2,224	2,475	2,475	-
Total health and welfare	<u>4,164</u>	<u>4,415</u>	<u>3,797</u>	<u>618</u>
Public facilities:				
Maintenance and operating	442	442	300	142
Total public facilities	<u>442</u>	<u>442</u>	<u>300</u>	<u>142</u>
Total expenditures	<u>4,606</u>	<u>4,857</u>	<u>4,097</u>	<u>760</u>
Excess (deficiency) of revenues over (under) expenditures	( 2,393)	( 2,644)	( 1,757)	887
Fund balance – beginning	<u>15,658</u>	<u>15,658</u>	<u>15,658</u>	<u>-</u>
Fund balance – ending	<u>\$ 13,265</u>	<u>\$ 13,014</u>	<u>\$ 13,901</u>	<u>\$ 887</u>

# COLLIN COUNTY, TEXAS

## NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2009

### 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, L.E.O.S.E. Education, Juvenile Delinquency Prevention, Child Abuse Prevention, Court Initiated Guardianship, District Attorney Deferred Prosecution Program, Drug Court Program, SCAAP, County Court-at-Law Fee Program, Excess Distribution and Grants 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 Schedule 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, 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%
December 31, 2008	189,983	231,578	41,595	82.04%	74,027	56.19%

#### Retired Employees Health Care Schedule 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, 2008	\$ -	\$ 57,216	\$ 57,216	- %	\$ 70,737	80.89%
December 31, 2009	-	37,462	37,462	- %	74,027	50.61%



# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund

For the Year Ended September 30, 2009

	<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	\$ 172	\$ 2
Maintenance and operating	19	19	7	12
Total County Judge	193	193	179	14
Commissioners' court:				
Salaries and benefits	576	576	571	5
Maintenance and operating	72	72	27	45
Total commissioners' court	648	648	598	50
County clerk:				
Salaries and benefits	1,942	1,888	1,888	-
Maintenance and operating	1,078	4,164	1,020	3,144
Total County clerk	3,020	6,052	2,908	3,144
Support services:				
Salaries and benefits	160	160	158	2
Maintenance and operating	1,185	1,372	1,330	42
Total support services	1,345	1,532	1,488	44
Human resources:				
Salaries and benefits	1,353	1,353	1,295	58
Maintenance and operating	96	101	58	43
Total human resources	1,449	1,454	1,353	101
Veterans' service officer:				
Salaries and benefits	197	197	191	6
Maintenance and operating	3	3	3	-
Total veterans' service officer	200	200	194	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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
ERP:				
Salaries and benefits	\$ 499	\$ 499	\$ 491	\$ 8
Maintenance and operating	10	10	1	9
Total ERP	509	509	492	17
Non-departmental:				
Salaries and benefits	802	802	181	621
Maintenance and operating	19,274	11,487	7,669	3,818
Total non-departmental	20,076	12,289	7,850	4,439
Non-departmental capital replacement:				
Maintenance and operating	104	548	63	485
Total non-departmental capital replacement	104	548	63	485
Administrative services:				
Salaries and benefits	761	761	753	8
Maintenance and operating	20	20	13	7
Total administrative services	781	781	766	15
Risk management:				
Salaries and benefits	86	87	87	-
Maintenance and operating	1,565	1,565	1,528	37
Total risk management	1,651	1,652	1,615	37
Information technology:				
Salaries and benefits	2,875	2,875	2,784	91
Maintenance and operating	482	482	224	258
Total information technology	3,357	3,357	3,008	349
Elections:				
Salaries and benefits	1,051	1,051	1,049	2
Maintenance and operating	432	432	87	345
Total elections	1,483	1,483	1,136	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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Records:				
Salaries and benefits	\$ 476	\$ 476	\$ 452	\$ 24
Maintenance and operating	109	109	96	13
Total records	<u>585</u>	<u>585</u>	<u>548</u>	<u>37</u>
Telecommunications:				
Salaries and benefits	613	613	593	20
Maintenance and operating	<u>1,400</u>	<u>1,401</u>	<u>1,018</u>	<u>383</u>
Total telecommunications	<u>2,013</u>	<u>2,014</u>	<u>1,611</u>	<u>403</u>
Housing Finance Corporation				
Interest and fiscal charges	<u>60</u>	<u>60</u>	<u>-</u>	<u>60</u>
Total general administration	<u>37,474</u>	<u>33,357</u>	<u>23,809</u>	<u>9,548</u>
Judicial:				
County court probate:				
Salaries and benefits	440	440	438	2
Maintenance and operating	<u>11</u>	<u>11</u>	<u>10</u>	<u>1</u>
Total County court probate	<u>451</u>	<u>451</u>	<u>448</u>	<u>3</u>
County Courts-at-Law:				
County Courts-at-Law combined:				
Maintenance and operating	<u>110</u>	<u>110</u>	<u>97</u>	<u>13</u>
County Court-at-Law I:				
Salaries and benefits	452	452	445	7
Maintenance and operating	<u>13</u>	<u>13</u>	<u>6</u>	<u>7</u>
Total County Court-at-Law I	<u>465</u>	<u>465</u>	<u>451</u>	<u>14</u>
County Court-at-Law II:				
Salaries and benefits	484	485	485	-
Maintenance and operating	<u>10</u>	<u>10</u>	<u>4</u>	<u>6</u>
Total County Court-at-Law II	<u>494</u>	<u>495</u>	<u>489</u>	<u>6</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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
County Court-at-Law III:				
Salaries and benefits	\$ 476	\$ 476	\$ 463	\$ 13
Maintenance and operating	10	10	7	3
Total County Court-at-Law III	486	486	470	16
County Court-at-Law No. IV:				
Salaries and benefits	466	466	457	9
Maintenance and operating	11	11	6	5
Total County Court-at-Law IV	477	477	463	14
County Court-at-Law V:				
Salaries and benefits	451	451	444	7
Maintenance and operating	12	12	5	7
Total County Court-at-Law V	463	463	449	14
County Court-at-Law VI:				
Salaries and benefits	436	436	428	8
Maintenance and operating	11	11	6	5
Total County Court-at-Law VI	447	447	434	13
Total County Courts-at-Law	2,942	2,943	2,853	90
County Court-at-Law clerks:				
Salaries and benefits	1,430	1,430	1,380	50
Maintenance and operating	23	23	10	13
Total County Court- at-Law clerks	1,453	1,453	1,390	63
County clerks - probate/mental:				
Salaries and benefits	298	298	281	17
Maintenance and operating	303	303	143	160
Total County clerks - probate/mental	601	601	424	177

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
District courts:				
District courts combined:				
Salaries and benefits	\$ 237	\$ 251	\$ 251	\$ -
Maintenance and operating	200	206	131	75
Total district courts combined	437	457	382	75
199th district court:				
Salaries and benefits	307	307	306	1
Maintenance and operating	11	11	3	8
Total 199th district court	318	318	309	9
219th district court:				
Salaries and benefits	295	299	299	-
Maintenance and operating	11	11	4	7
Total 219th district court	306	310	303	7
296th district court:				
Salaries and benefits	305	305	305	-
Maintenance and operating	11	11	7	4
Total 296th district court	316	316	312	4
366th district court:				
Salaries and benefits	284	224	194	30
Maintenance and operating	11	71	59	12
Total 366th district court	295	295	253	42
380th district court:				
Salaries and benefits	289	284	276	8
Maintenance and operating	13	13	8	5
Total 380th district court	302	297	284	13
401st district court:				
Salaries and benefits	303	305	305	-
Maintenance and operating	11	11	3	8
Total 401st district court	314	316	308	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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
416th district court:				
Salaries and benefits	\$ 315	\$ 320	\$ 320	\$ -
Maintenance and operating	11	11	5	6
Total 416th district court	326	331	325	6
417th district court:				
Salaries and benefits	281	282	282	-
Maintenance and operating	13	13	9	4
Total 417th district court	294	295	291	4
429th district court:				
Salaries and benefits	256	262	152	110
Maintenance and operating	35	35	21	14
Total 417th district court	291	297	173	124
Total district court	3,199	3,232	2,940	292
District clerk:				
Salaries and benefits	3,615	3,657	3,587	70
Maintenance and operating	119	123	106	17
Total district clerk	3,734	3,780	3,693	87
Justice of the Peace, Precinct 1:				
Salaries and benefits	473	473	472	1
Maintenance and operating	15	15	6	9
Total Justice of the Peace, Precinct 1	488	488	478	10
Justice of the Peace, Precinct 2:				
Salaries and benefits	346	346	346	-
Maintenance and operating	16	16	15	1
Total Justice of the Peace, Precinct 2	362	362	361	1
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	311	311	303	8
Maintenance and operating	8	8	4	4
Total Justice of the Peace, Precinct 3-1	319	319	307	12

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2009

	<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	\$ 432	\$ 432	\$ 418	\$ 14
Maintenance and operating	10	10	7	3
Total Justice of the Peace, Precinct 3-2	442	442	425	17
Justice of the Peace, Precinct 4:				
Salaries and benefits	550	550	518	32
Maintenance and operating	18	18	9	9
Total Justice of the Peace, Precinct 4	568	568	527	41
Total Justices of the Peace	2,179	2,179	2,098	81
Total judicial	14,559	14,639	13,846	793
Financial administration:				
County auditor:				
Salaries and benefits	2,465	2,465	2,409	56
Maintenance and operating	67	67	50	17
Total County auditor	2,532	2,532	2,459	73
Budget director:				
Salaries and benefits	629	629	474	155
Maintenance and operating	21	21	11	10
Total budget director	650	650	485	165
Budget collections:				
Salaries and benefits	196	207	207	-
Maintenance and operating	20	20	4	16
Total budget collections	216	227	211	16

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2009

	<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	\$ 4,644	\$ 4,644	\$ 4,132	\$ 512
Maintenance and operating	<u>229</u>	<u>229</u>	<u>147</u>	<u>82</u>
Total tax assessor- collector	<u>4,873</u>	<u>4,873</u>	<u>4,279</u>	<u>594</u>
Treasury:				
Salaries and benefits	224	326	194	132
Maintenance and operating	<u>13</u>	<u>13</u>	<u>7</u>	<u>6</u>
Total treasury	<u>237</u>	<u>339</u>	<u>201</u>	<u>138</u>
Tax appraiser:				
Maintenance and operating	<u>1,176</u>	<u>1,176</u>	<u>1,097</u>	<u>79</u>
Purchasing department:				
Salaries and benefits	1,187	1,187	1,181	6
Maintenance and operating	<u>33</u>	<u>34</u>	<u>33</u>	<u>1</u>
Total purchasing department	<u>1,220</u>	<u>1,221</u>	<u>1,214</u>	<u>7</u>
Total financial administration	<u>10,904</u>	<u>11,018</u>	<u>9,946</u>	<u>1,072</u>
Legal:				
District attorney:				
Salaries and benefits	10,119	10,119	9,950	169
Maintenance and operating	<u>345</u>	<u>400</u>	<u>372</u>	<u>28</u>
Total district attorney	<u>10,464</u>	<u>10,519</u>	<u>10,322</u>	<u>197</u>
Total legal	<u>10,464</u>	<u>10,519</u>	<u>10,322</u>	<u>197</u>
Public facilities:				
Bloomdale Administration Building:				
Maintenance and operating	<u>229</u>	<u>229</u>	<u>107</u>	<u>122</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, 2009

	<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	\$ 1	\$ 2
Adventure camp:				
Maintenance and operating	60	60	-	60
Tax office:				
Maintenance and operating	3	3	-	3
Justice center:				
Maintenance and operating	2,032	2,184	2,184	-
Medical examiner facility:				
Maintenance and operating	72	72	38	34
Old post office:				
Maintenance and operating	4	4	2	2
Courthouse annex:				
Maintenance and operating	1	1	-	1
Juvenile detention center:				
Maintenance and operating	75	84	82	2
County courthouse:				
Maintenance and operating	452	414	312	102
University Drive Courts Facility:				
Maintenance and operating	738	738	554	184
Bloomdale Road Courthouse:				
Maintenance and operating	952	1,044	1,044	-
Courthouse Annex A:				
Maintenance and operating	464	464	245	219
Outlying Justice of the Peace Offices:				
Maintenance and operating	62	62	39	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, 2009

	<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	\$ 112	\$ 112	\$ 85	\$ 27
Minimum security facility:				
Maintenance and operating	100	100	99	1
Service center facility:				
Maintenance and operating	171	174	174	-
Facilities management:				
Salaries and benefits	402	402	388	14
Maintenance and operating	1,488	1,488	1,426	62
Total facilities management	1,890	1,890	1,814	76
Building superintendent:				
Salaries and benefits	3,166	3,181	3,181	-
Maintenance and operating	196	216	176	40
Total building superintendent	3,362	3,397	3,357	40
Election office/warehouse:				
Maintenance and operating	34	35	35	-
Total public facilities	10,816	11,070	10,172	898
Equipment services:				
Service center:				
Salaries and benefits	999	1,001	1,001	-
Maintenance and operating	1,299	1,304	918	386
Total equipment services	2,298	2,305	1,919	386

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2009

	<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	\$ 913	\$ 913	\$ 851	\$ 62
Fire marshal:				
Salaries and benefits	348	348	348	-
Maintenance and operating	1,016	1,019	1,015	4
Total fire marshal	1,364	1,367	1,363	4
Breathalyzer program:				
Maintenance and operating	40	40	24	16
Total breathalyzer program	40	40	24	16
Constables:				
Constable, Precinct 1:				
Salaries and benefits	1,018	1,018	990	28
Maintenance and operating	8	8	8	-
Total Constable, Precinct 1	1,026	1,026	998	28
Constable, Precinct 2:				
Salaries and benefits	350	350	350	-
Maintenance and operating	5	5	2	3
Total Constable, Precinct 2	355	355	352	3
Constable, Precinct 3:				
Salaries and benefits	1,229	1,229	1,203	26
Maintenance and operating	21	22	18	4
Total Constable, Precinct 3	1,250	1,251	1,221	30

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2009

	<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	\$ 1,010	\$ 1,010	\$ 1,008	\$ 2
Maintenance and operating	<u>32</u>	<u>32</u>	<u>25</u>	<u>7</u>
Total Constable, Precinct 4	<u>1,042</u>	<u>1,042</u>	<u>1,033</u>	<u>9</u>
Total Constables	<u>3,673</u>	<u>3,674</u>	<u>3,604</u>	<u>70</u>
Sheriff:				
Salaries and benefits	11,463	11,612	11,612	-
Maintenance and operating	<u>375</u>	<u>373</u>	<u>278</u>	<u>95</u>
Total sheriff	<u>11,838</u>	<u>11,985</u>	<u>11,890</u>	<u>95</u>
Jail operations:				
Salaries and benefits	17,172	17,413	17,275	138
Maintenance and operating	<u>1,261</u>	<u>1,542</u>	<u>1,381</u>	<u>161</u>
Total jail operations	<u>18,433</u>	<u>18,955</u>	<u>18,656</u>	<u>299</u>
Minimum security operations:				
Salaries and benefits	2,875	2,875	2,858	17
Maintenance and operating	<u>289</u>	<u>289</u>	<u>200</u>	<u>89</u>
Total minimum security operations	<u>3,164</u>	<u>3,164</u>	<u>3,058</u>	<u>106</u>
Medical examiner:				
Salaries and benefits	901	901	847	54
Maintenance and operating	<u>248</u>	<u>251</u>	<u>251</u>	<u>-</u>
Total medical examiner	<u>1,149</u>	<u>1,152</u>	<u>1,098</u>	<u>54</u>
Civil defense:				
Maintenance and operating	<u>9</u>	<u>9</u>	<u>7</u>	<u>2</u>
Total civil defense	<u>9</u>	<u>9</u>	<u>7</u>	<u>2</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, 2009

	<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	\$ 77	\$ 88	\$ 88	\$ -
Maintenance and operating	1	1	-	1
Total highway patrol	78	89	88	1
Juvenile board:				
Maintenance and operating	300	390	390	-
Community supervision:				
Maintenance and operating	60	60	60	-
Total community supervision	60	60	60	-
County corrections center:				
Salaries and benefits	202	215	215	-
Maintenance and operating	2	2	-	2
Total County corrections center	204	217	215	2
Child abuse task force:				
Salaries and benefits	309	309	265	44
Maintenance and operating	3	3	2	1
Total child abuse task force	312	312	267	45
911 addressing:				
Salaries and benefits	487	487	477	10
Maintenance and operating	65	65	31	34
Total 911 addressing	552	552	508	44
Jail cafeteria:				
Maintenance and operating	47	47	34	13
Total jail cafeteria	47	47	34	13
Holding facility:				
Salaries and benefits	2,374	2,455	2,392	63
Maintenance and operating	18	21	9	12
Total holding facility	2,392	2,476	2,401	75

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2009

	<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	\$ 468	\$ 468	\$ 397	\$ 71
Maintenance and operating	42	42	20	22
Total homeland security	510	510	417	93
Total public safety	45,038	45,912	44,931	981
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	1,269	1,269	1,269	-
Child protective board:				
Maintenance and operating	40	40	-	40
Inmate health:				
Maintenance and operating	4,625	4,625	4,169	456
Pauper care and charity:				
Maintenance and operating	3	3	-	3
Substance abuse:				
Salaries and benefits	209	209	197	12
Maintenance and operating	7	7	5	2
Total substance abuse	216	216	202	14
Indigent defense coordinator:				
Salaries and benefits	117	117	114	3
Maintenance and operating	4	4	4	-
Total indigent defense coordinator	121	121	118	3
Indigent criminal defendants:				
Maintenance and operating	4,605	5,557	5,557	-
Total health and welfare	10,879	11,831	11,315	516

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2009

	<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	\$ 299	\$ 299	\$ 299	\$ -
Open space:				
Salaries and benefits	12	12	12	-
Maintenance and operating	18	18	8	10
Total open space	30	30	20	10
Historical society:				
Maintenance and operating	244	244	177	67
Total culture and recreation	573	573	496	77
Conservation:				
Agriculture extension services:				
Salaries and benefits	289	289	269	20
Maintenance and operating	19	19	16	3
Total agriculture extension service	308	308	285	23
Total conservation	308	308	285	23
Capital outlay:				
General administration:				
Human resources	5	5	-	5
ERP	36	36	-	36
Non-departmental	222	222	73	149
Non-departmental capital replacement	951	507	9	498
Administrative services	2	2	2	-
Data processing	1,125	1,125	709	416
Records	25	25	15	10
Telecommunications	92	92	21	71
Total general administration	2,458	2,014	829	1,185

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Judicial:				
District clerk	\$ 67	\$ 11	\$ 1	\$ 10
Total judicial	67	11	1	10
Financial administration:				
Tax assessor-collector	30	719	434	285
Total financial administration	30	719	434	285
Public facilities:				
Building superintendent	97	155	142	13
Total judicial	97	155	142	13
Equipment services:				
Equipment Services	1,107	956	817	139
Total equipment services	1,107	956	817	139
Public safety:				
Fire marshal	22	22	19	3
Sheriff	8	8	6	2
Jail operations	6	6	5	1
Medical examiner	14	14	14	-
Community supervision	1	1	1	-
911 addressing	4	4	-	4
Constable, Precinct 4	4	38	29	9
Holding facility	23	23	18	5
Total public safety	82	116	92	24
Total capital outlay	3,841	3,971	2,315	1,656
Debt service:				
Principal retirement	-	4,096	4,096	-
Interest and fiscal charges	-	414	414	-
Total debt service	-	4,510	4,510	-
Total expenditures	\$ 147,154	\$ 150,013	\$ 133,866	\$ 16,147



**COLLIN COUNTY, TEXAS****Additional Supplementary Information****Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual  
Unlimited Tax Road Bond Series 2007 Capital Projects Fund  
From Inception and for the Year Ended September 30, 2009**

	<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:				
Other local government funds	\$ -	\$ 232	\$ 232	\$ 232
Interest	<u>2,442</u>	<u>221</u>	<u>2,663</u>	<u>2,663</u>
Total revenues	<u>2,442</u>	<u>453</u>	<u>2,895</u>	<u>2,895</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>22,772</u>	<u>3,023</u>	<u>25,795</u>	<u>51,099</u>
Total expenditures	<u>22,772</u>	<u>3,023</u>	<u>25,795</u>	<u>51,099</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 20,330)</u>	<u>( 2,570)</u>	<u>( 22,900)</u>	<u>( 48,204)</u>
Other financing sources (uses):				
Transfers in	-	14	14	14
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>14</u>	<u>48,204</u>	<u>48,204</u>
Net change in fund balance	<u>\$ 27,860</u>	<u>( 2,556)</u>	<u>\$ 25,304</u>	<u>\$ -</u>
Fund balance – beginning		<u>27,860</u>		
Fund balance – ending		<u>\$ 25,304</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, 2009

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Taxes:				
Property	\$ 8,101	\$ 8,101	\$ 8,135	\$ 34
Interest	700	700	389	( 311)
Miscellaneous	<u>-</u>	<u>-</u>	<u>687</u>	<u>687</u>
Total revenues	<u>8,801</u>	<u>8,801</u>	<u>9,211</u>	<u>410</u>
Expenditures:				
Capital outlay:				
Public facilities				
Maintenance and operating	134	528	455	73
Capital expenditures	<u>13,950</u>	<u>13,556</u>	<u>7,488</u>	<u>6,068</u>
Total public facilities	<u>14,084</u>	<u>14,084</u>	<u>7,943</u>	<u>6,141</u>
Total expenditures	<u>14,084</u>	<u>14,084</u>	<u>7,943</u>	<u>6,141</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 5,283)</u>	<u>( 5,283)</u>	<u>1,268</u>	<u>6,551</u>
Other financing sources (uses):				
Transfers out - proprietary fund	<u>-</u>	<u>( 10,000)</u>	<u>-</u>	<u>10,000</u>
Total other financing sources (uses)	<u>-</u>	<u>( 10,000)</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	<u>( 5,283)</u>	<u>( 15,283)</u>	<u>1,268</u>	<u>\$ 16,551</u>
Fund balance – beginning	<u>40,469</u>	<u>40,469</u>	<u>40,469</u>	
Fund balance – ending	<u>\$ 35,186</u>	<u>\$ 25,186</u>	<u>\$ 41,737</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.

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

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

**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 suits.

**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.

**JUVENILE DELINQUENCY PREVENTION FUND** – to account for fees collected for the prevention of juvenile delinquency and graffiti eradication.

**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 fees and the expenditures for such services.

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

**MYERS 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.

**CHILD ABUSE PREVENTION FUND** – 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.

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

**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.

**COURT INITIATED GUARDIANSHIP FUND** – to account for fees collected for the support of the judiciary in guardianships initiated under Section 683, Texas Probate Code and is used to pay for the appointment of a guardian ad litem.

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

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

**SCAAP FUND** – to account for funds received from the State Criminal Alien Assistance Program.

**COUNTY COURT AT LAW FEE PROGRAM EXCESS DISTRIBUTION FUND** – to account for return of funds from the state regarding payment of fees collected in excess of the state salary supplement and may be used only for court-related purposes for the support of statutory probate courts.

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

### **DEBT SERVICE FUNDS**

**LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 1999 SINKING FUND** – to accumulate monies for the payment of Limited Tax Permanent Improvement Bonds Series 1999, 1999A and 2000 which are general obligation bonds.

**LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 2001 SINKING FUND** – to accumulate monies for the payment of the \$4,975 in Limited Tax Permanent Improvement Bonds, Series 2001.

**LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 2002 SINKING FUND** – to accumulate monies for the payment of \$26,000 in Limited Tax Permanent Improvement Bonds.

**LIMITED TAX PERMANENT IMPROVEMENT AND REFUNDING BONDS SERIES 2004 SINKING FUND** – to accumulate monies for the payment of \$14,165 in limited tax permanent improvement and refunding bonds. Collections in excess of requirements are carried over to the following year.

**DEBT SERVICE FUNDS** (Continued)

**LIMITED TAX PERMANENT IMPROVEMENT AND REFUNDING BONDS SERIES 2005 SINKING FUND** – to accumulate monies for the payment of \$53,865 in Limited Tax Permanent Improvement and Refunding Bonds. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 2006 SINKING FUND** – to accumulate monies for the payment of \$33,800 in Limited Tax Permanent Improvement Bonds, Series 2006. 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 REFUNDING BONDS SERIES 1998 SINKING FUND** – to accumulate monies for the payment of the \$33,395 in Unlimited Tax Refunding Bonds. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 2007 SINKING FUND** – to accumulate monies for the payment of the \$2,190 in Limited Tax Permanent Improvement Bonds, Series 2007. 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 REFUNDING AND PERMANENT IMPROVEMENT BONDS SERIES 2008 SINKING FUND** – to accumulate monies for the payment of the \$16,715 in Limited Tax Permanent Improvement Bonds, Series 2008. 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 REFUNDING AND PERMANENT IMPROVEMENT BONDS SERIES 2009 SINKING FUND** – to accumulate monies for the payment of the \$30,080 in Limited Tax Permanent Improvement Bonds, Series 2009. 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 BUILD AMERICA BONDS SERIES 2009B SINKING FUND** – to accumulate monies for the payment of the \$9,990 in Limited Tax Permanent Improvement Bonds, Series 2009B. 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 BONDS SERIES 1999 SINKING FUND** – to accumulate monies for the payment of Unlimited Tax Road Bonds Series 1999, 1999A and 2000 which are general obligation bonds.

**UNLIMITED TAX ROAD BONDS SERIES 2001 SINKING FUND** – to accumulate monies for the payment of \$15,590 in unlimited tax road bonds. 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 AND REFUNDING BONDS SERIES 2004 SINKING FUND** – to accumulate monies for the payment of \$54,910 in unlimited tax road and refunding bonds. 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 AND REFUNDING BONDS SERIES 2005 SINKING FUND** – to accumulate monies for the payment of \$43,175 in unlimited tax road and refunding bonds. 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 BONDS SERIES 2006 SINKING FUND** – to accumulate monies for the payment of \$15,920 in unlimited tax road bonds. 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 BONDS SERIES 2007 SINKING FUND** – to accumulate monies for the payment of \$63,375 in unlimited tax road and refunding bonds. 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 BONDS SERIES 2008 SINKING FUND** – to accumulate monies for the payment of \$41,000 in unlimited tax road bonds. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**UNLIMITED TAX ROAD & REFUNDING BONDS SERIES 2009 SINKING FUND** – to accumulate monies for the payment of \$21,805 in unlimited tax road and refunding bonds. 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 BUILD AMERICA BONDS SERIES 2009B SINKING FUND** – to accumulate monies for the payment of \$5,590 in unlimited tax road Build America bonds. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**TAX NOTES SERIES 2004 SINKING FUND** – to accumulate monies for the payment of \$12,000 in tax notes. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

**TAX NOTES SERIES 2006 SINKING FUND** – to accumulate monies for the payment of \$15,000 in tax notes. 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 BONDS SERIES 2001 FUND** – to accumulate monies for the payment of \$11,100 in Unlimited Tax Refunding Bonds. 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 IMPROVEMENT BONDS SERIES 1999 FUND** – to account for bond proceeds issued by Limited Tax Permanent Improvement Bonds Series 1999, 1999A and 2000.

**LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 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 IMPROVEMENT BONDS SERIES 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.

**LIMITED TAX PERMANENT IMPROVEMENT AND REFUNDING BONDS SERIES 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 BONDS SERIES 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 \$53,865 in general obligation bond proceeds.

**LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 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 BONDS SERIES 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 REFUNDING AND PERMANENT IMPROVEMENT BONDS SERIES 2008 (2007 BOND PROGRAM PROJECTS) FUND** – to account for bonds proceeds issued for the purpose of acquiring and improving land for 2007 projects 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 \$14,515 in general obligation bond proceeds.

**LIMITED TAX REFUNDING AND PERMANENT IMPROVEMENT BONDS SERIES 2008 (2003 BOND PROGRAM PROJECTS) FUND** – to account for bonds proceeds issued for the purpose of acquiring and improving land for 2003 projects 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 \$2,200 in general obligation bond proceeds.



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

**LIMITED TAX REFUNDING AND PERMANENT IMPROVEMENT BONDS SERIES 2009 FUND** – to account for bonds issued to (1) acquire and improve land for park and open space purposes, including joint County-City projects; (2) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land therefore; (3) refund a portion of the County's outstanding debt for debt savings; and (4) pay the cost of issuance associated with the sale of the these bonds. Financing is provided by \$30,080 of general obligation bond proceeds.

**LIMITED TAX PERMANENT IMPROVEMENT BUILD AMERICA BONDS SERIES 2009B FUND** – to account for bonds issued to (1) acquire and improve land for park and open space purposes, including joint County-City projects; (2) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land therefore; and (3) pay the cost of issuance associated with the sale of the these bonds. Financing is provided by \$9,990 of general obligation bond proceeds.

**UNLIMITED TAX ROAD BONDS SERIES 1999 FUND** – to account for bond proceeds issued by Unlimited Tax Road Bonds Series 1999, 1999A and 2000.

**UNLIMITED TAX ROAD BONDS SERIES 2004 FUND** – to account for bond proceeds issued for the purpose of roads and highways and; refund a portion of the County's outstanding debt; and to pay for the cost of issuance associated with the sale of these bonds. Financing was provided by \$54,910 in general obligation bond proceeds.

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

**UNLIMITED TAX ROAD BONDS SERIES 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 BONDS SERIES 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.

**UNLIMITED TAX ROAD BONDS 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 BONDS SERIES 2008 (2003 BOND PROGRAM PROJECTS)** – to account for the costs of constructing and maintaining 2003 projects for roads, bridges and highways. Financing is provided by \$15,980 of general obligations bonds proceeds.

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

**UNLIMITED TAX ROAD BONDS SERIES 2008 (2007 BOND PROGRAM PROJECTS) FUND** – to account for the costs of constructing and maintaining 2007 projects for roads, bridges and highways. Financing is provided by \$25,020 of the general obligations bonds proceeds.

**UNLIMITED TAX ROAD AND REFUNDING BONDS SERIES 2009 FUND** – to account for bonds issued to (1) 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; (2) refund a portion of the County's outstanding debt for debt savings and (3) to pay costs of issuance associated with the sale of these bonds. Financing is provided by \$21,805 of general obligation bond proceeds.

**UNLIMITED TAX ROAD BUILD AMERICA BONDS SERIES 2009B FUND** – to account for bonds issued to (1) 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 (2) to pay costs of issuance associated with the sale of these bonds. Financing is provided by \$5,590 of general obligation bond proceeds.

**CAPITAL IMPROVEMENT TAX NOTES SERIES 2002 FUND** – to account for: (1) the acquisition of software, hardware, and computer related equipment for the County (the "Project"), (2) to pay professional services related to the Project, and (3) pay costs of issuance associated with the sale of the Notes. Funding is provided by \$8,000 of general obligation bond proceeds.

**TAX NOTES SERIES 2004 FUND** – to account for: (1) the acquisition of software, hardware, and computer equipment; (2) to pay professional services related to the Project, and (3) pay costs of issuance associated with the sale of the Notes. Financing was provided by \$12,000 in tax note proceeds.

**TAX NOTES SERIES 2006 FUND** – to account for (1) acquiring software, hardware and computer related equipment, (2) the acquisition, construction, improvement and equipping of buildings for various County departments, (3) pay professional services related to the Project, and (4) pay cost of issuance associated with the sale of these notes. Financing is provided by \$15,000 in tax note proceeds.

**CAPITAL IMPROVEMENT TAX NOTES SERIES 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 SERIES 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 SERIES 2001A FUND** – to account for: (1) the acquisition of software, hardware, and computer related equipment for the County voting system and web project, (2) to pay professional services related to the previous projects, and (3) to pay all or a portion of the costs of issuance of the Notes. Funding is provided by \$4,500 in general obligation bond proceeds.

**PERMANENT IMPROVEMENT FUND** – to account for the costs of constructing County financed capital projects. Financing is provided 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.

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

**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 unemployment assessments.

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

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

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

## **AGENCY FUNDS**

**UNCLAIMED HOLDINGS FUND** – to account for unclaimed monies held for 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 District 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.

**COMMUNITY SUPERVISION AND CORRECTIONS OPERATING FUND** – to account for operations of community supervision and corrections.

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

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

# COLLIN COUNTY, TEXAS

## Combining Balance Sheet

### Nonmajor Governmental Funds

September 30, 2009

<b>Assets</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total</b>
Cash and cash equivalents	\$ 11,958	\$ 7,480	\$ 96,915	\$ 116,353
Investments	1,678	-	42,743	44,421
Receivables:				
Taxes (net of allowance for uncollectibles)	8	704	-	712
Due from other governments	1,099	-	-	1,099
Due from other funds	70	-	-	70
Advance to other funds	-	-	1,341	1,341
Miscellaneous	<u>16</u>	<u>-</u>	<u>131</u>	<u>147</u>
Total assets	<u>\$ 14,829</u>	<u>\$ 8,184</u>	<u>\$ 141,130</u>	<u>\$ 164,143</u>
<b>Liabilities</b>				
Accounts payable	\$ 488	\$ -	\$ 1,057	\$ 1,545
Payroll related costs payable	361	-	-	361
Due to other governments	26	-	-	26
Due to other funds	944	-	33	977
Deferred revenue	339	-	131	470
Deferred tax revenue	<u>7</u>	<u>637</u>	<u>-</u>	<u>644</u>
Total liabilities	<u>2,165</u>	<u>637</u>	<u>1,221</u>	<u>4,023</u>
<b>Fund balances</b>				
Reserved for:				
Debt service	-	7,547	-	7,547
Capital projects	-	-	108,357	108,357
Meyers Park Foundation	123	-	-	123
Collin County Toll Road Authority	-	-	1,341	1,341
Encumbrances	232	-	30,211	30,443
Unreserved/undesignated	<u>12,309</u>	<u>-</u>	<u>-</u>	<u>12,309</u>
Total fund balances	<u>12,664</u>	<u>7,547</u>	<u>139,909</u>	<u>160,120</u>
Total liabilities and fund balances	<u>\$ 14,829</u>	<u>\$ 8,184</u>	<u>\$ 141,130</u>	<u>\$ 164,143</u>

# COLLIN COUNTY, TEXAS

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

### Nonmajor Governmental Funds

For the Year Ended September 30, 2009

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:				
Taxes:				
Property	\$ 649	\$ 41,994	\$ 15	\$ 42,658
Fees and permits	278	-	-	278
Federal and state funds	6,725	-	-	6,725
Charges for services	3,522	-	-	3,522
Fines and forfeitures	86	-	-	86
Other local government funds	-	-	175	175
Interest	130	175	2,007	2,312
Miscellaneous	199	-	-	199
Total revenues	<u>11,589</u>	<u>42,169</u>	<u>2,197</u>	<u>55,955</u>
Expenditures:				
General administration	1,246	-	-	1,246
Judicial	2,076	-	-	2,076
Financial administration	31	-	-	31
Legal	207	-	-	207
Public facilities	48	-	-	48
Equipment services	10	-	-	10
Public safety	11,894	-	-	11,894
Health and welfare	2,766	-	-	2,766
Culture and recreation	602	-	-	602
Capital outlay	2,243	-	34,761	37,004
Debt service:				
Principal retirement	-	24,490	-	24,490
Interest and fiscal charges	-	17,976	-	17,976
Bond issuance costs	-	373	-	373
Advance refunding escrow	-	1,428	-	1,428
Total expenditures	<u>21,123</u>	<u>44,267</u>	<u>34,761</u>	<u>100,151</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 9,534)</u>	<u>( 2,098)</u>	<u>( 32,564)</u>	<u>( 44,196)</u>
Other financing sources (uses):				
Transfers in	9,896	25,577	1,341	36,814
Transfers out	-	( 25,577)	-	( 25,577)
Debt issuance	-	25,136	42,329	67,465
Refunding escrow payments	-	( 23,565)	-	( 23,565)
Premium (discount) on sale of bonds	-	363	1,779	2,142
Total other financing sources (uses)	<u>9,896</u>	<u>1,934</u>	<u>45,449</u>	<u>57,279</u>
Net change in fund balances	362	( 164)	12,885	13,083
Fund balances – beginning	<u>12,302</u>	<u>7,711</u>	<u>127,024</u>	<u>147,037</u>
Fund balances – ending	<u>\$ 12,664</u>	<u>\$ 7,547</u>	<u>\$ 139,909</u>	<u>\$ 160,120</u>

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
September 30, 2009

	<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>
<b>Assets</b>								
Cash and cash equivalents	\$ 20	\$ 493	\$ 167	\$ 138	\$ 151	\$ 6	\$ 517	\$ 25
Investments	-	-	-	-	-	-	1,115	-
Receivables:								
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	188	-
Due from other funds	-	-	-	-	-	-	50	-
Miscellaneous	-	-	-	-	2	-	-	-
Total assets	<u>\$ 20</u>	<u>\$ 493</u>	<u>\$ 167</u>	<u>\$ 138</u>	<u>\$ 153</u>	<u>\$ 6</u>	<u>\$ 1,870</u>	<u>\$ 25</u>
<b>Liabilities</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ 4	\$ 32	\$ 2
Payroll related costs payable	-	-	-	-	-	-	257	-
Due to other governments	-	-	-	-	-	-	25	-
Due to other funds	-	-	-	-	-	-	776	-
Deferred revenue	-	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>4</u>	<u>1,090</u>	<u>2</u>
<b>Fund balances</b>								
Reserved for:								
Myers Park Foundation	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	1	-	2	-
Unreserved/undesignated	<u>20</u>	<u>493</u>	<u>167</u>	<u>123</u>	<u>152</u>	<u>2</u>	<u>778</u>	<u>23</u>
Total fund balances	<u>20</u>	<u>493</u>	<u>167</u>	<u>123</u>	<u>153</u>	<u>2</u>	<u>780</u>	<u>23</u>
Total liabilities and fund balances	<u>\$ 20</u>	<u>\$ 493</u>	<u>\$ 167</u>	<u>\$ 138</u>	<u>\$ 153</u>	<u>\$ 6</u>	<u>\$ 1,870</u>	<u>\$ 25</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds, continued  
September 30, 2009

<b>Assets</b>	<b>Jury</b>	<b>Law Library</b>	<b>Meyers Park Operating</b>	<b>Farm Museum Memorial</b>	<b>Open Space Parks</b>	<b>County Clerk Records Management and Preservation</b>	<b>District Clerk Records Management and Preservation</b>	<b>Juvenile Delinquency Prevention</b>	<b>Justice Court Technology</b>
Cash and cash equivalents	\$ 784	\$ 1,112	\$ 535	\$ 10	\$ 3	\$ 2,314	\$ 627	\$ -	\$ 605
Investments	-	563	-	-	-	-	-	-	-
Receivables:									
Taxes (net of allowance for uncollectibles)	8	-	-	-	-	-	-	-	-
Due from other governments	57	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Miscellaneous	1	-	1	-	-	-	-	-	2
Total assets	<u>\$ 850</u>	<u>\$ 1,675</u>	<u>\$ 536</u>	<u>\$ 10</u>	<u>\$ 3</u>	<u>\$ 2,314</u>	<u>\$ 627</u>	<u>\$ -</u>	<u>\$ 607</u>
<b>Liabilities</b>									
Accounts payable	\$ 9	\$ 15	\$ 38	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
Payroll related costs payable	6	8	11	-	-	7	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Deferred tax revenue	7	-	-	-	-	-	-	-	-
Total liabilities	<u>22</u>	<u>23</u>	<u>49</u>	<u>-</u>	<u>-</u>	<u>9</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>									
Reserved for:									
Myers Park Foundation	-	-	-	-	-	-	-	-	-
Encumbrances	7	-	-	-	-	23	181	-	-
Unreserved/undesignated	821	1,652	487	10	3	2,282	446	-	607
Total fund balances	<u>828</u>	<u>1,652</u>	<u>487</u>	<u>10</u>	<u>3</u>	<u>2,305</u>	<u>627</u>	<u>-</u>	<u>607</u>
Total liabilities and fund balances	<u>\$ 850</u>	<u>\$ 1,675</u>	<u>\$ 536</u>	<u>\$ 10</u>	<u>\$ 3</u>	<u>\$ 2,314</u>	<u>\$ 627</u>	<u>\$ -</u>	<u>\$ 607</u>

(continued)



**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds, continued  
September 30, 2009

<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>	<b>District Attorney Service Fee</b>
Cash and cash equivalents	\$ 883	\$ 17	\$ 30	\$ 2	\$ 569	\$ 13	\$ 96	\$ 401	\$ 213
Investments	-	-	-	-	-	-	-	-	-
Receivables:									
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Miscellaneous	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>
Total assets	<u>\$ 885</u>	<u>\$ 17</u>	<u>\$ 30</u>	<u>\$ 2</u>	<u>\$ 571</u>	<u>\$ 13</u>	<u>\$ 96</u>	<u>\$ 401</u>	<u>\$ 217</u>
<b>Liabilities</b>									
Accounts payable	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ 13	\$ 2
Payroll related costs payable	12	16	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>20</u>	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>13</u>	<u>2</u>
<b>Fund balances</b>									
Reserved for:									
Myers Park Foundation	-	-	-	-	-	-	-	-	-
Encumbrances	15	-	-	-	-	-	3	-	-
Unreserved/undesignated	<u>850</u>	<u>1</u>	<u>30</u>	<u>2</u>	<u>571</u>	<u>13</u>	<u>88</u>	<u>388</u>	<u>215</u>
Total fund balances	<u>865</u>	<u>1</u>	<u>30</u>	<u>2</u>	<u>571</u>	<u>13</u>	<u>91</u>	<u>388</u>	<u>215</u>
Total liabilities and fund balances	<u>\$ 885</u>	<u>\$ 17</u>	<u>\$ 30</u>	<u>\$ 2</u>	<u>\$ 571</u>	<u>\$ 13</u>	<u>\$ 96</u>	<u>\$ 401</u>	<u>\$ 217</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds, continued  
September 30, 2009

			County Records		District Attorney			County Court-at- Law		Nonmajor Special Revenue Funds
	Myers Park	Child Abuse	Management and	Court Initiated	Deferred Prosecution	Drug Court		Fee Program Excess		Funds
Assets	Foundation	Prevention	Preservation	Guardianship	Program	Program	SCAAP	Distribution	Grants	Total
Cash and cash equivalents	\$ 123	\$ 1	\$ 1,067	\$ 47	\$ 50	\$ 24	\$ 738	\$ -	\$ 177	\$ 11,958
Investments	-	-	-	-	-	-	-	-	-	1,678
Receivables:										
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-	-	8
Due from other governments	-	-	-	-	5	-	-	9	840	1,099
Due from other funds	-	-	-	-	-	-	-	17	3	70
Miscellaneous	-	-	-	-	-	-	-	-	2	16
Total assets	<u>\$ 123</u>	<u>\$ 1</u>	<u>\$ 1,067</u>	<u>\$ 47</u>	<u>\$ 55</u>	<u>\$ 24</u>	<u>\$ 738</u>	<u>\$ 26</u>	<u>\$ 1,022</u>	<u>\$ 14,829</u>
<b>Liabilities</b>										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343	\$ 488
Payroll related costs payable	-	-	-	-	-	-	-	-	44	361
Due to other governments	-	-	-	-	-	-	-	-	1	26
Due to other funds	-	-	-	-	-	-	-	-	168	944
Deferred revenue	-	-	-	-	-	-	-	-	339	339
Deferred tax revenue	-	-	-	-	-	-	-	-	-	7
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>895</u>	<u>2,165</u>
<b>Fund balances</b>										
Reserved for:										
Myers Park Foundation	123	-	-	-	-	-	-	-	-	123
Encumbrances	-	-	-	-	-	-	-	-	-	232
Unreserved/undesignated	<u>-</u>	<u>1</u>	<u>1,067</u>	<u>47</u>	<u>55</u>	<u>24</u>	<u>738</u>	<u>26</u>	<u>127</u>	<u>12,309</u>
Total fund balances	<u>123</u>	<u>1</u>	<u>1,067</u>	<u>47</u>	<u>55</u>	<u>24</u>	<u>738</u>	<u>26</u>	<u>127</u>	<u>12,664</u>
Total liabilities and fund balances	<u>\$ 123</u>	<u>\$ 1</u>	<u>\$ 1,067</u>	<u>\$ 47</u>	<u>\$ 55</u>	<u>\$ 24</u>	<u>\$ 738</u>	<u>\$ 26</u>	<u>\$ 1,022</u>	<u>\$ 14,829</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, 2009

	<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 Tax Assessor/ Collector Motor Vehicle Tax</b>	<b>Juvenile Probation</b>	<b>Pretrial Release</b>	<b>Jury</b>
Revenues:									
Taxes									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649
Fees and permits	-	-	-	-	-	-	-	-	-
Federal and state funds	-	60	-	-	38	-	1,984	-	257
Charges for services	-	-	67	199	-	-	490	42	33
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	-	4	1	2	1	-	38	-	5
Miscellaneous	-	-	-	-	-	4	2	-	-
Total revenues	<u>-</u>	<u>64</u>	<u>68</u>	<u>201</u>	<u>39</u>	<u>4</u>	<u>2,514</u>	<u>42</u>	<u>944</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	-	-	-	-
Judicial	-	-	57	312	-	-	-	-	734
Financial administration	-	-	-	-	-	31	-	-	-
Legal	-	-	-	-	2	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-	-
Equipment services	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	36	-	10,643	42	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2	-	4	-	12
Total expenditures	<u>-</u>	<u>-</u>	<u>57</u>	<u>312</u>	<u>40</u>	<u>31</u>	<u>10,647</u>	<u>42</u>	<u>746</u>
Excess (deficiency) of revenues over (under) expenditure:	<u>-</u>	<u>64</u>	<u>11</u>	<u>( 111)</u>	<u>( 1)</u>	<u>( 27)</u>	<u>( 8,133)</u>	<u>-</u>	<u>198</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	8,150	25	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,150</u>	<u>25</u>	<u>-</u>
Net change in fund balances	-	64	11	( 111)	( 1)	( 27)	17	25	198
Fund balances – beginning	<u>20</u>	<u>429</u>	<u>156</u>	<u>234</u>	<u>154</u>	<u>29</u>	<u>763</u>	<u>( 2)</u>	<u>630</u>
Fund balances – ending	<u>\$ 20</u>	<u>\$ 493</u>	<u>\$ 167</u>	<u>\$ 123</u>	<u>\$ 153</u>	<u>\$ 2</u>	<u>\$ 780</u>	<u>\$ 23</u>	<u>\$ 828</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds, continued  
For the Year Ended September 30, 2009

	<u>Law Library</u>	<u>Meyers Park Operating</u>	<u>Farm Museum Memorial</u>	<u>Open Space Parks</u>	<u>County Clerk Records Management and Preservation</u>	<u>District Clerk Records Management and Preservation</u>	<u>Juvenile Delinquency Prevention</u>	<u>Justice Court Technology</u>
Revenues:								
Taxes								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and permits	-	-	-	-	-	-	-	-
Federal and state funds	-	-	-	-	-	-	-	-
Charges for services	468	185	-	-	787	62	-	106
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	21	3	-	-	17	5	-	4
Miscellaneous	17	-	-	-	-	-	-	-
Total revenues	<u>506</u>	<u>188</u>	<u>-</u>	<u>-</u>	<u>804</u>	<u>67</u>	<u>-</u>	<u>110</u>
Expenditures:								
Current:								
General administration	-	-	-	-	540	-	-	-
Judicial	328	-	-	-	-	91	-	-
Financial administration	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Equipment services	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	602	-	-	-	-	-	-
Capital outlay	-	1	-	-	103	-	-	49
Total expenditures	<u>328</u>	<u>603</u>	<u>-</u>	<u>-</u>	<u>643</u>	<u>91</u>	<u>-</u>	<u>49</u>
Excess (deficiency) of revenues over (under) expenditure:	<u>178</u>	<u>( 415)</u>	<u>-</u>	<u>-</u>	<u>161</u>	<u>( 24)</u>	<u>-</u>	<u>61</u>
Other financing sources (uses):								
Transfers in	-	518	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	178	103	-	-	161	( 24)	-	61
Fund balances – beginning	<u>1,474</u>	<u>384</u>	<u>10</u>	<u>3</u>	<u>2,144</u>	<u>651</u>	<u>-</u>	<u>546</u>
Fund balances – ending	<u>\$ 1,652</u>	<u>\$ 487</u>	<u>\$ 10</u>	<u>\$ 3</u>	<u>\$ 2,305</u>	<u>\$ 627</u>	<u>\$ -</u>	<u>\$ 607</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds, continued  
For the Year Ended September 30, 2009

	<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>	<b>District Attorney Service Fee</b>
Revenues:									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and permits	-	278	-	-	-	-	-	-	-
Federal and state funds	-	-	30	-	-	-	-	-	-
Charges for services	343	-	-	1	389	-	-	-	64
Fines and forfeitures	-	-	-	-	-	-	49	37	-
Interest	8	1	-	-	6	2	1	3	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>351</u>	<u>279</u>	<u>30</u>	<u>1</u>	<u>395</u>	<u>2</u>	<u>50</u>	<u>40</u>	<u>64</u>
Expenditures:									
Current:									
General administration	-	-	33	-	569	-	-	-	-
Judicial	536	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	24	121
Public facilities	48	-	-	-	-	-	-	-	-
Equipment services	-	-	-	-	-	-	-	-	-
Public safety	-	687	-	-	-	-	57	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	<u>18</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>719</u>	<u>19</u>	<u>15</u>	<u>-</u>
Total expenditures	<u>602</u>	<u>687</u>	<u>33</u>	<u>-</u>	<u>576</u>	<u>719</u>	<u>76</u>	<u>39</u>	<u>121</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 251)</u>	<u>( 408)</u>	<u>( 3)</u>	<u>1</u>	<u>( 181)</u>	<u>( 717)</u>	<u>( 26)</u>	<u>1</u>	<u>( 57)</u>
Other financing sources (uses):									
Transfers in	<u>-</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>( 251)</u>	<u>( 158)</u>	<u>( 3)</u>	<u>1</u>	<u>( 181)</u>	<u>( 717)</u>	<u>( 26)</u>	<u>1</u>	<u>( 57)</u>
Fund balances – beginning	<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>	<u>272</u>
Fund balances – ending	<u>\$ 865</u>	<u>\$ 1</u>	<u>\$ 30</u>	<u>\$ 2</u>	<u>\$ 571</u>	<u>\$ 13</u>	<u>\$ 91</u>	<u>\$ 388</u>	<u>\$ 215</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds, continued  
For the Year Ended September 30, 2009

	<b>Meyers Park Foundation</b>	<b>Child Abuse Prevention</b>	<b>County Records Management and Preservation</b>	<b>Court Initiated Guardianship</b>	<b>District Attorney Deferred Prosecution Program</b>	<b>Drug Court Program</b>	<b>SCAAP</b>	<b>County Court-at- Law Fee Program Excess Distribution</b>	<b>Grants</b>	<b>Nonmajor Special Revenue Funds Total</b>
Revenues:										
Taxes:										
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649
Fees and permits	-	-	-	-	-	-	-	-	-	278
Federal and state funds	-	-	-	-	-	-	521	26	3,809	6,725
Charges for services	-	1	172	47	47	11	-	-	8	3,522
Fines and forfeitures	-	-	-	-	-	-	-	-	-	86
Interest	1	-	5	-	-	-	-	-	2	130
Miscellaneous	-	-	-	-	-	-	-	-	176	199
Total revenues	<u>1</u>	<u>1</u>	<u>177</u>	<u>47</u>	<u>47</u>	<u>11</u>	<u>521</u>	<u>26</u>	<u>3,995</u>	<u>11,589</u>
Expenditures:										
Current:										
General administration	-	-	-	-	-	-	-	-	104	1,246
Judicial	-	-	-	-	-	18	-	-	-	2,076
Financial administration	-	-	-	-	-	-	-	-	-	31
Legal	-	-	-	-	-	-	-	-	60	207
Public facilities	-	-	-	-	-	-	-	-	-	48
Equipment services	-	-	-	-	-	-	-	-	10	10
Public safety	-	-	-	-	-	-	208	-	221	11,894
Health and welfare	-	-	-	-	-	-	-	-	2,766	2,766
Culture and recreation	-	-	-	-	-	-	-	-	-	602
Capital outlay:	-	-	-	-	-	-	-	-	1,294	2,243
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18</u>	<u>208</u>	<u>-</u>	<u>4,455</u>	<u>21,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>1</u>	<u>177</u>	<u>47</u>	<u>47</u>	<u>( 7)</u>	<u>313</u>	<u>26</u>	<u>( 460)</u>	<u>( 9,534)</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	425	-	528	9,896
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>425</u>	<u>-</u>	<u>528</u>	<u>9,896</u>
Net change in fund balances	1	1	177	47	47	( 7)	738	26	68	362
Fund balances – beginning	<u>122</u>	<u>-</u>	<u>890</u>	<u>-</u>	<u>8</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>59</u>	<u>12,302</u>
Fund balances – ending	<u>\$ 123</u>	<u>\$ 1</u>	<u>\$ 1,067</u>	<u>\$ 47</u>	<u>\$ 55</u>	<u>\$ 24</u>	<u>\$ 738</u>	<u>\$ 26</u>	<u>\$ 127</u>	<u>\$ 12,664</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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues				
Interest	\$ <u>1</u>	\$ <u>1</u>	\$ <u>-</u>	\$ ( <u>1</u> )
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1	1	-	\$ ( <u>1</u> )
Fund balance - beginning	<u>20</u>	<u>20</u>	<u>20</u>	
Fund balance - ending	\$ <u>21</u>	\$ <u>21</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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
State funds -				
State lateral road distributions	\$ 60	\$ 60	\$ 60	\$ -
Interest	<u>10</u>	<u>10</u>	<u>4</u>	<u>( 6)</u>
Total revenues	<u>70</u>	<u>70</u>	<u>64</u>	<u>( 6)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	70	70	64	<u><u>\$( 6)</u></u>
Fund balance at beginning of year	<u>429</u>	<u>429</u>	<u>429</u>	
Fund balance at end of year	<u><u>\$ 499</u></u>	<u><u>\$ 499</u></u>	<u><u>\$ 493</u></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, 2009

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Appellate judicial system	\$ 40	\$ 40	\$ 67	\$ 27
Interest	<u>3</u>	<u>3</u>	<u>1</u>	<u>( 2)</u>
Total revenues	<u>43</u>	<u>43</u>	<u>68</u>	<u>25</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>60</u>	<u>60</u>	<u>57</u>	<u>3</u>
Total expenditures	<u>60</u>	<u>60</u>	<u>57</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	( 17)	( 17)	11	\$ <u>28</u>
Fund balance at beginning of year	<u>156</u>	<u>156</u>	<u>156</u>	
Fund balance at end of year	\$ <u>139</u>	\$ <u>139</u>	\$ <u>167</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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Charges for services	\$ 148	\$ 148	\$ 199	\$ 51
Interest	<u>7</u>	<u>7</u>	<u>2</u>	( <u>5</u> )
Total revenues	<u>155</u>	<u>155</u>	<u>201</u>	<u>46</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	233	245	245	-
County Courts - maintenance and operating	109	109	61	48
Justice of the Peace - maintenance and operating	<u>9</u>	<u>9</u>	<u>6</u>	<u>3</u>
Total expenditures	<u>351</u>	<u>363</u>	<u>312</u>	<u>51</u>
Excess (deficiency) of revenues over (under) expenditures	( 196 )	( 208 )	( 111 )	\$ <u>97</u>
Fund balance at beginning of year	<u>234</u>	<u>234</u>	<u>234</u>	
Fund balance at end of year	\$ <u>38</u>	\$ <u>26</u>	\$ <u>123</u>	

# COLLIN COUNTY, TEXAS

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

### Pretrial Release Special Revenue Fund

For the year ended September 30, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Charges for services	\$ 37	\$ 37	\$ 42	\$ 5
Interest	<u>1</u>	<u>1</u>	<u>-</u>	<u>( 1)</u>
Total revenues	<u>38</u>	<u>38</u>	<u>42</u>	<u>4</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>34</u>	<u>59</u>	<u>42</u>	<u>17</u>
Total expenditures	<u>34</u>	<u>59</u>	<u>42</u>	<u>17</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4</u>	<u>( 21)</u>	<u>-</u>	<u>21</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>25</u>	<u>25</u>	<u>-</u>
Net change in fund balance	4	4	25	\$ <u><u>21</u></u>
Fund balance at beginning of year	<u>( 2)</u>	<u>( 2)</u>	<u>( 2)</u>	
Fund balance at end of year	\$ <u><u>2</u></u>	\$ <u><u>2</u></u>	\$ <u><u>23</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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Taxes	\$ 646	\$ 646	\$ 649	\$ 3
Federal and state funds	250	250	257	7
Charges for services	20	20	33	13
Interest	17	17	5	( 12)
Miscellaneous	16	16	-	( 16)
Total revenues	<u>949</u>	<u>949</u>	<u>944</u>	<u>( 5)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	221	221	220	1
Maintenance and operating	<u>748</u>	<u>748</u>	<u>514</u>	<u>234</u>
Total Judicial	<u>969</u>	<u>969</u>	<u>734</u>	<u>235</u>
Capital outlay - judicial	<u>21</u>	<u>21</u>	<u>12</u>	<u>9</u>
Total expenditures	<u>990</u>	<u>990</u>	<u>746</u>	<u>244</u>
Excess (deficiency) of revenues over expenditures	( 41)	( 41)	198	\$ <u>239</u>
Fund balance at beginning of year	<u>630</u>	<u>630</u>	<u>630</u>	
Fund balance at end of year	\$ <u>589</u>	\$ <u>589</u>	\$ <u>828</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, 2009

	<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	\$ 338	\$ 338	\$ 468	\$ 130
Interest	30	30	21	( 9)
Miscellaneous	17	17	17	-
Total revenues	<u>385</u>	<u>385</u>	<u>506</u>	<u>121</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	191	191	190	1
Maintenance and operating	135	136	138	( 2)
Total Judicial	<u>326</u>	<u>327</u>	<u>328</u>	<u>( 1)</u>
Total expenditures	<u>326</u>	<u>327</u>	<u>328</u>	<u>( 1)</u>
Excess (deficiency) of revenues over expenditures	59	58	178	\$ <u>120</u>
Fund balance at beginning of year	<u>1,474</u>	<u>1,474</u>	<u>1,474</u>	
Fund balance at end of year	<u>\$ 1,533</u>	<u>\$ 1,532</u>	<u>\$ 1,652</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, 2009

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Charges for services	\$ 108	\$ 108	\$ 185	\$ 77
Interest	12	12	3	( 9)
Total revenues	<u>120</u>	<u>120</u>	<u>188</u>	<u>68</u>
Expenditures:				
Current:				
Culture and recreation:				
Salaries and benefits	502	502	439	63
Maintenance and operating	<u>205</u>	<u>205</u>	<u>163</u>	<u>42</u>
Total Culture and recreation	<u>707</u>	<u>707</u>	<u>602</u>	<u>105</u>
Capital outlay	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Total expenditures	<u>708</u>	<u>708</u>	<u>603</u>	<u>105</u>
Excess (deficiency) of revenues over (under) expenditures	( 588)	( 588)	( 415)	173
Other financing sources:				
Transfers in	<u>518</u>	<u>518</u>	<u>518</u>	<u>-</u>
Net change in fund balance	( 70)	( 70)	103	\$ <u>173</u>
Fund balance at beginning of year	<u>384</u>	<u>384</u>	<u>384</u>	
Fund balance at end of year	\$ <u>314</u>	\$ <u>314</u>	\$ <u>487</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, 2009

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	<b><u>(negative)</u></b>
Revenues:	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Expenditures:				
Current - public facilities - maintenance and operating	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	\$ <u>-</u>
Fund balance beginning of year	<u>3</u>	<u>3</u>	<u>3</u>	
Fund balance at end of year	\$ <u>3</u>	\$ <u>3</u>	\$ <u>3</u>	

# 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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Charges for services	\$ 677	\$ 677	\$ 787	\$ 110
Interest	69	69	17	( 52)
Total revenues	<u>746</u>	<u>746</u>	<u>804</u>	<u>58</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	275	275	267	8
Maintenance and operating	<u>1,472</u>	<u>1,445</u>	<u>273</u>	<u>1,172</u>
Total general administration	<u>1,747</u>	<u>1,720</u>	<u>540</u>	<u>1,180</u>
Capital outlay - general administration	<u>163</u>	<u>221</u>	<u>103</u>	<u>118</u>
Total expenditures	<u>1,910</u>	<u>1,941</u>	<u>643</u>	<u>1,298</u>
Excess (deficiency) of revenues over (under) expenditures	( 1,164)	( 1,195)	161	\$ <u>1,356</u>
Fund balance at beginning of year	<u>2,144</u>	<u>2,144</u>	<u>2,144</u>	
Fund balance at end of year	\$ <u><u>980</u></u>	\$ <u><u>949</u></u>	\$ <u><u>2,305</u></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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Charges for services	\$ 69	\$ 69	\$ 62	\$( 7)
Interest	<u>30</u>	<u>30</u>	<u>5</u>	<u>( 25)</u>
Total revenues	<u>99</u>	<u>99</u>	<u>67</u>	<u>( 32)</u>
Expenditures:				
Current:				
Judicial:				
District Clerk:				
Maintenance and operating	<u>397</u>	<u>397</u>	<u>91</u>	<u>306</u>
Total expenditures	<u>397</u>	<u>397</u>	<u>91</u>	<u>306</u>
Excess (deficiency) of revenues over expenditures	( 298)	( 298)	( 24)	\$ <u>274</u>
Fund balance at beginning of year	<u>651</u>	<u>651</u>	<u>651</u>	
Fund balance at end of year	<u>\$ 353</u>	<u>\$ 353</u>	<u>\$ 627</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, 2009

	<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	\$ 189	\$ 189	\$ 193	\$ 4
District Clerk security fees	29	29	45	16
Justice of the Peace civil court fees	<u>106</u>	<u>106</u>	<u>105</u>	<u>( 1)</u>
Total charges for services	324	324	343	19
Interest	<u>31</u>	<u>31</u>	<u>8</u>	<u>( 23)</u>
Total revenues	<u>355</u>	<u>355</u>	<u>351</u>	<u>( 4)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	628	628	509	119
Maintenance and operating	<u>464</u>	<u>418</u>	<u>27</u>	<u>391</u>
Total Judicial	<u>1,092</u>	<u>1,046</u>	<u>536</u>	<u>510</u>
Public facilities:				
Maintenance and operating	<u>124</u>	<u>147</u>	<u>48</u>	<u>99</u>
Total Judicial	<u>124</u>	<u>147</u>	<u>48</u>	<u>99</u>
Capital outlay - public facilities	<u>-</u>	<u>22</u>	<u>18</u>	<u>4</u>
Total expenditures	<u>1,216</u>	<u>1,215</u>	<u>602</u>	<u>514</u>
Excess (deficiency) of revenues over (under) expenditures	( 861)	( 860)	( 251)	\$ <u><u>609</u></u>
Fund balance at beginning of year	<u>1,116</u>	<u>1,116</u>	<u>1,116</u>	
Fund balance at end of year	\$ <u><u>255</u></u>	\$ <u><u>256</u></u>	\$ <u><u>865</u></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, 2009

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
Fees and permits:				
Fire inspection fees	\$ 408	\$ 408	\$ 139	\$ ( 269)
Septic/health permits	<u>236</u>	<u>236</u>	<u>139</u>	<u>( 97)</u>
Total fees and permits	644	644	278	( 366)
Interest	<u>7</u>	<u>7</u>	<u>1</u>	<u>( 6)</u>
Total revenues	<u>651</u>	<u>651</u>	<u>279</u>	<u>( 372)</u>
Expenditures:				
Current:				
Public Safety:				
County Development Service:				
Salaries and benefits	689	705	668	37
Maintenance and operating	<u>45</u>	<u>45</u>	<u>19</u>	<u>26</u>
Total County Development Service	<u>734</u>	<u>750</u>	<u>687</u>	<u>63</u>
Total expenditures	<u>734</u>	<u>750</u>	<u>687</u>	<u>63</u>
Excess (deficiency) of revenues over (under) expenditures	( 83)	( 99)	( 408)	<u><u>\$ ( 309)</u></u>
Other financing sources:				
Transfers in	<u>-</u>	<u>250</u>	<u>250</u>	<u>-</u>
Net change in fund balance	( 83)	151	( 158)	<u><u>\$ ( 309)</u></u>
Fund balance at beginning of year	<u>159</u>	<u>159</u>	<u>159</u>	
Fund balance at end of year	<u>\$ 76</u>	<u>\$ 310</u>	<u>\$ 1</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, 2009

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Charges for services	\$ 374	\$ 374	\$ 389	\$ 15
Interest	31	31	6	( 25)
Total revenues	<u>405</u>	<u>405</u>	<u>395</u>	<u>( 10)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	199	283	283	-
Maintenance and operating	<u>462</u>	<u>462</u>	<u>286</u>	<u>176</u>
Total general administration	<u>661</u>	<u>745</u>	<u>569</u>	<u>176</u>
Capital outlay - general administration	<u>7</u>	<u>7</u>	<u>7</u>	<u>-</u>
Total expenditures	<u>668</u>	<u>752</u>	<u>576</u>	<u>176</u>
Excess (deficiency) of revenues over expenditures	( 263)	( 347)	( 181)	\$ <u>166</u>
Fund balance at beginning of year	<u>752</u>	<u>752</u>	<u>752</u>	
Fund balance at end of year	<u>\$ 489</u>	<u>\$ 405</u>	<u>\$ 571</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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Interest	\$ <u>1</u>	\$ <u>1</u>	\$ <u>2</u>	\$ <u>1</u>
Expenditures:				
Capital outlay - general administration	<u>679</u>	<u>719</u>	<u>719</u>	<u>-</u>
Total expenditures	<u>679</u>	<u>719</u>	<u>719</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	( 678)	( 718)	( 717)	\$ <u>1</u>
Fund balance at beginning of year	<u>730</u>	<u>730</u>	<u>730</u>	
Fund balance at end of year	\$ <u>52</u>	\$ <u>12</u>	\$ <u>13</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, 2009

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Drug seizure	\$ 54	\$ 54	\$ 49	\$( 5)
Interest	<u>3</u>	<u>3</u>	<u>1</u>	<u>( 2)</u>
Total revenues	<u>57</u>	<u>57</u>	<u>50</u>	<u>( 7)</u>
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	<u>5</u>	<u>43</u>	<u>57</u>	<u>( 14)</u>
Total public safety	<u>5</u>	<u>43</u>	<u>57</u>	<u>( 14)</u>
Capital outlay	<u>-</u>	<u>19</u>	<u>19</u>	<u>-</u>
Total expenditures	<u>5</u>	<u>62</u>	<u>76</u>	<u>( 14)</u>
Excess (deficiency) of revenues over (under) expenditures	52	( 5)	( 26)	\$( <u>21</u> )
Fund balance at beginning of year	<u>117</u>	<u>117</u>	<u>117</u>	
Fund balance at end of year	\$ <u>169</u>	\$ <u>112</u>	\$ <u>91</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, 2009

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Drug seizure	\$ 74	\$ 74	\$ 37	\$( 37)
Interest	9	9	3	( 6)
Total revenues	<u>83</u>	<u>83</u>	<u>40</u>	<u>( 43)</u>
Expenditures:				
Current:				
Legal:				
Maintenance and operating	-	25	24	1
Total Legal	<u>-</u>	<u>25</u>	<u>24</u>	<u>1</u>
Capital outlay	<u>13</u>	<u>16</u>	<u>15</u>	<u>2</u>
Total expenditures	<u>13</u>	<u>41</u>	<u>39</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	70	42	1	<u>\$( 41)</u>
Fund balance at beginning of year	<u>387</u>	<u>387</u>	<u>387</u>	
Fund balance at end of year	<u>\$ 457</u>	<u>\$ 429</u>	<u>\$ 388</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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Charges for services	\$ 171	\$ 171	\$ 172	\$ 1
Interest	8	8	5	(3)
Total revenues	179	179	177	(2)
Net change in fund balance	179	179	177	\$(2)
Fund balance at beginning of year	890	890	890	
Fund balance at end of year	\$ 1,069	\$ 1,069	\$ 1,067	



# COLLIN COUNTY, TEXAS

## Combining Balance Sheet

### Nonmajor Governmental Funds

### Nonmajor Debt Service Funds

September 30, 2009

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	Limited Tax Permanent Improvement Bond 2007 Sinking
Cash and cash equivalents	\$ 381	\$ 39	\$ 199	\$ 118	\$ 499	\$ 648	\$ -	\$ 31
Receivables:								
Taxes (net of allowance for uncollectibles)	3	4	26	19	93	39	-	3
Total assets	<u>\$ 384</u>	<u>\$ 43</u>	<u>\$ 225</u>	<u>\$ 137</u>	<u>\$ 592</u>	<u>\$ 687</u>	<u>\$ -</u>	<u>\$ 34</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Deferred tax revenue	\$ -	\$ 4	\$ 23	\$ 17	\$ 87	\$ 35	\$ -	\$ 2
Total liabilities	<u>-</u>	<u>4</u>	<u>23</u>	<u>17</u>	<u>87</u>	<u>35</u>	<u>-</u>	<u>2</u>
Fund balances:								
Reserved for debt service	384	39	202	120	505	652	-	32
Total liabilities and fund balances	<u>\$ 384</u>	<u>\$ 43</u>	<u>\$ 225</u>	<u>\$ 137</u>	<u>\$ 592</u>	<u>\$ 687</u>	<u>\$ -</u>	<u>\$ 34</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Debt Service Funds, continued  
September 30, 2009

<b>Assets</b>	<b>Limited Tax Refunding &amp; Permanent Improvement Bond 2008 Sinking</b>	<b>Limited Tax Refunding &amp; Permanent Improvement Bond 2009 Sinking</b>	<b>Limited Tax Refunding &amp; Permanent Improvement Build America Bond 2009B 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	\$ 389	\$ 144	\$ -	\$ 336	\$ 103	\$ 348	\$ 867	\$ 336
Receivables:								
Taxes (net of allowance for uncollectibles)	<u>23</u>	<u>40</u>	<u>3</u>	<u>21</u>	<u>13</u>	<u>83</u>	<u>45</u>	<u>19</u>
Total assets	<u>\$ 412</u>	<u>\$ 184</u>	<u>\$ 3</u>	<u>\$ 357</u>	<u>\$ 116</u>	<u>\$ 431</u>	<u>\$ 912</u>	<u>\$ 355</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Deferred tax revenue	<u>\$ 18</u>	<u>\$ 40</u>	<u>\$ 3</u>	<u>\$ 15</u>	<u>\$ 11</u>	<u>\$ 77</u>	<u>\$ 39</u>	<u>\$ 17</u>
Total liabilities	<u>18</u>	<u>40</u>	<u>3</u>	<u>15</u>	<u>11</u>	<u>77</u>	<u>39</u>	<u>17</u>
Fund balances:								
Reserved for debt service	<u>394</u>	<u>144</u>	<u>-</u>	<u>342</u>	<u>105</u>	<u>354</u>	<u>873</u>	<u>338</u>
Total liabilities and fund balances	<u><u>\$ 412</u></u>	<u><u>\$ 184</u></u>	<u><u>\$ 3</u></u>	<u><u>\$ 357</u></u>	<u><u>\$ 116</u></u>	<u><u>\$ 431</u></u>	<u><u>\$ 912</u></u>	<u><u>\$ 355</u></u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Debt Service Funds, continued  
September 30, 2009

<b>Assets</b>	<b>Unlimited Tax Road &amp; Refunding Bond 2007 Sinking</b>	<b>Unlimited Tax Road Bond 2008 Sinking</b>	<b>Unlimited Tax Road &amp; Refunding Bond 2009 Sinking</b>	<b>Unlimited Tax Road Bond 2009B 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	\$ 809	\$ 323	\$ 89	\$ 1	\$ 952	\$ 704	\$ 164	\$ 7,480
Receivables:								
Taxes (net of allowance for uncollectibles)	74	52	54	3	25	39	23	704
(Total assets)	<u>\$ 883</u>	<u>\$ 375</u>	<u>\$ 143</u>	<u>\$ 4</u>	<u>\$ 977</u>	<u>\$ 743</u>	<u>\$ 187</u>	<u>\$ 8,184</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Deferred tax revenue	\$ 67	\$ 47	\$ 54	\$ 3	\$ 22	\$ 35	\$ 21	\$ 637
Total liabilities	<u>67</u>	<u>47</u>	<u>54</u>	<u>3</u>	<u>22</u>	<u>35</u>	<u>21</u>	<u>637</u>
Fund balances:								
Reserved for debt service	816	328	89	1	955	708	166	7,547
Total liabilities and fund balances	<u>\$ 883</u>	<u>\$ 375</u>	<u>\$ 143</u>	<u>\$ 4</u>	<u>\$ 977</u>	<u>\$ 743</u>	<u>\$ 187</u>	<u>\$ 8,184</u>

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Debt Service Funds, continued  
For the Year Ended September 30, 2009

	Limited Tax Permanent Improvement Bond 1999 Sinking	Limited Tax Permanent Improvement Bond 2001 Sinking	Limited Tax Permanent Improvement Bond 2002 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2004 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2005 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2006 Sinking	Criminal Justice Refunding Bond Sinking	Limited Tax Permanent Improvement Bond 2007 Sinking
Revenues:								
Taxes – general property ad valorem	\$ 1,860	\$ 388	\$ 2,033	\$ 1,139	\$ 3,713	\$ 2,618	\$ -	\$ 173
Interest	<u>4</u>	<u>1</u>	<u>3</u>	<u>2</u>	<u>7</u>	<u>5</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,864</u>	<u>389</u>	<u>2,036</u>	<u>1,141</u>	<u>3,720</u>	<u>2,623</u>	<u>-</u>	<u>173</u>
Expenditures:								
Debt service:								
Principal retirement	1,750	210	1,070	715	1,305	1,180	-	75
Interest and fiscal charges	62	178	991	434	2,425	1,384	-	99
Bond issuance costs	-	-	-	-	-	-	-	-
Advance refunding escrow	<u>-</u>	<u>211</u>	<u>851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,812</u>	<u>599</u>	<u>2,912</u>	<u>1,149</u>	<u>3,730</u>	<u>2,564</u>	<u>-</u>	<u>174</u>
Excess (deficiency) of revenues over (under) expenditures	<u>52</u>	<u>( 210)</u>	<u>( 876)</u>	<u>( 8)</u>	<u>( 10)</u>	<u>59</u>	<u>-</u>	<u>( 1)</u>
Other financing sources (uses):								
Transfers in	367	2,556	10,306	-	-	1	-	-
Transfers out	( 367)	-	-	-	-	-	( 4)	-
Debt issuance	-	-	-	-	-	-	-	-
Refunding escrow payments	-	( 2,345)	( 9,455)	-	-	-	-	-
Premium (discount) on sale of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>211</u>	<u>851</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>( 4)</u>	<u>-</u>
Net change in fund balances	52	1	( 25)	( 8)	( 10)	60	( 4)	( 1)
Fund balance – beginning	<u>332</u>	<u>38</u>	<u>227</u>	<u>128</u>	<u>515</u>	<u>592</u>	<u>4</u>	<u>33</u>
Fund balance – ending	<u>\$ 384</u>	<u>\$ 39</u>	<u>\$ 202</u>	<u>\$ 120</u>	<u>\$ 505</u>	<u>\$ 652</u>	<u>\$ -</u>	<u>\$ 32</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Debt Service Funds, continued  
For the Year Ended September 30, 2009

	Limited Tax Refunding Permanent Improvement Bond 2008 Sinking	Limited Tax Refunding Permanent Improvement Bond 2009 Sinking	Limited Tax Refunding Permanent Improvement Bond 2009B 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	\$ 3,591	\$ -	\$ -	\$ 3,266	\$ 1,024	\$ 3,649	\$ 3,822	\$ 1,240
Interest	<u>4</u>	<u>57</u>	<u>-</u>	<u>7</u>	<u>2</u>	<u>6</u>	<u>7</u>	<u>2</u>
Total revenues	<u>3,595</u>	<u>57</u>	<u>-</u>	<u>3,273</u>	<u>1,026</u>	<u>3,655</u>	<u>3,829</u>	<u>1,242</u>
Expenditures:								
Debt service:								
Principal retirement	2,710	-	-	3,310	655	1,560	1,820	555
Interest and fiscal charges	800	-	-	482	379	2,162	1,942	662
Bond issuance costs	-	135	65	-	-	-	-	-
Advance refunding escrow	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>366</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,510</u>	<u>135</u>	<u>65</u>	<u>3,792</u>	<u>1,400</u>	<u>3,722</u>	<u>3,762</u>	<u>1,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>85</u>	<u>( 78)</u>	<u>( 65)</u>	<u>( 519)</u>	<u>( 374)</u>	<u>( 67)</u>	<u>67</u>	<u>25</u>
Other financing sources (uses):								
Transfers in	1	-	-	7,258	5,086	-	-	-
Transfers out	-	( 12,862)	-	( 213)	-	-	-	-
Debt issuance	-	12,954	153	-	-	-	-	-
Refunding escrow payments	-	-	-	( 7,045)	( 4,720)	-	-	-
Premium (discount) on sale of bonds	<u>-</u>	<u>130</u>	<u>( 88)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>1</u>	<u>222</u>	<u>65</u>	<u>-</u>	<u>366</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	86	144	-	( 519)	( 8)	( 67)	67	25
Fund balance – beginning	<u>308</u>	<u>-</u>	<u>-</u>	<u>861</u>	<u>113</u>	<u>421</u>	<u>806</u>	<u>313</u>
Fund balance – ending	<u>\$ 394</u>	<u>\$ 144</u>	<u>\$ -</u>	<u>\$ 342</u>	<u>\$ 105</u>	<u>\$ 354</u>	<u>\$ 873</u>	<u>\$ 338</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Debt Service Funds, continued  
For the Year Ended September 30, 2009

	Unlimited Road and Refunding Bond 2007 Sinking	Unlimited Tax Road Bond 2008 Sinking	Unlimited Road and Refunding Bond 2009 Sinking	Unlimited Tax Road Bond 2009B Sinking	Tax Notes Series 2004 Sinking	Tax Notes Series 2006 Sinking	Unlimited Tax Refunding Bond 2001 Sinking	Nonmajor Debt Service Funds Total
Revenues:								
Taxes – general property ad valorem	\$ 4,334	\$ 3,186	\$ -	\$ -	\$ 1,969	\$ 2,611	\$ 1,378	\$ 41,994
Interest	<u>7</u>	<u>6</u>	<u>44</u>	<u>-</u>	<u>5</u>	<u>4</u>	<u>2</u>	<u>175</u>
Total revenues	<u>4,341</u>	<u>3,192</u>	<u>44</u>	<u>-</u>	<u>1,974</u>	<u>2,615</u>	<u>1,380</u>	<u>42,169</u>
Expenditures:								
Debt service:								
Principal retirement	1,590	955	-	-	1,775	2,135	1,120	24,490
Interest and fiscal charges	2,910	2,160	-	-	149	422	335	17,976
Bond issuance costs	-	-	125	48	-	-	-	373
Advance refunding escrow	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,428</u>
Total expenditures	<u>4,500</u>	<u>3,115</u>	<u>125</u>	<u>48</u>	<u>1,924</u>	<u>2,557</u>	<u>1,455</u>	<u>44,267</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 159)</u>	<u>77</u>	<u>( 81)</u>	<u>( 48)</u>	<u>50</u>	<u>58</u>	<u>( 75)</u>	<u>( 2,098)</u>
Other financing sources (uses):								
Transfers in	-	2	-	-	-	-	-	25,577
Transfers out	-	-	( 12,131)	-	-	-	-	( 25,577)
Debt issuance	-	-	11,931	98	-	-	-	25,136
Refunding escrow payments	-	-	-	-	-	-	-	( 23,565)
Premium (discount) on sale of bonds	<u>-</u>	<u>-</u>	<u>370</u>	<u>( 49)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>363</u>
Total other financing sources (uses)	<u>-</u>	<u>2</u>	<u>170</u>	<u>49</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,934</u>
Net change in fund balances	<u>( 159)</u>	<u>79</u>	<u>89</u>	<u>1</u>	<u>50</u>	<u>58</u>	<u>( 75)</u>	<u>( 164)</u>
Fund balance – beginning	<u>975</u>	<u>249</u>	<u>-</u>	<u>-</u>	<u>905</u>	<u>650</u>	<u>241</u>	<u>7,711</u>
Fund balance – ending	<u>\$ 816</u>	<u>\$ 328</u>	<u>\$ 89</u>	<u>\$ 1</u>	<u>\$ 955</u>	<u>\$ 708</u>	<u>\$ 166</u>	<u>\$ 7,547</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, 2009

	<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	\$ 1,845	\$ 1,845	\$ 1,860	\$ 15
Interest	18	18	4	(14)
Total revenues	<u>1,863</u>	<u>1,863</u>	<u>1,864</u>	<u>1</u>
Expenditures:				
Debt service:				
Principal retirement	1,750	1,750	1,750	-
Interest and fiscal charges	295	295	62	233
Total expenditures	<u>2,045</u>	<u>2,045</u>	<u>1,812</u>	<u>233</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(182)</u>	<u>(182)</u>	<u>52</u>	234
Other financing sources:				
Transfers in	-	367	367	-
Transfers out	<u>-</u>	<u>(367)</u>	<u>(367)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(182)</u>	<u>(182)</u>	<u>52</u>	<u>\$ 234</u>
Fund balance at beginning of year	<u>332</u>	<u>332</u>	<u>332</u>	
Fund balance at end of year	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 384</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, 2009

	<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	\$ 385	\$ 385	\$ 388	\$ 3
Interest	4	15	1	(14)
Total revenues	<u>389</u>	<u>400</u>	<u>389</u>	<u>(11)</u>
Expenditures:				
Debt service:				
Principal retirement	210	210	210	-
Interest and fiscal charges	179	179	178	1
Advance refunding escrow	-	211	211	-
Total expenditures	<u>389</u>	<u>600</u>	<u>599</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(200)</u>	<u>(210)</u>	<u>\$(10)</u>
Other financing sources:				
Transfers in	-	2,556	2,556	-
Refunding escrow payments	<u>-</u>	<u>(2,386)</u>	<u>(2,345)</u>	<u>41</u>
Total other financing sources (uses)	<u>-</u>	<u>170</u>	<u>211</u>	<u>41</u>
Net change in fund balance	-	(30)	1	<u>\$31</u>
Fund balance at beginning of year	<u>38</u>	<u>38</u>	<u>38</u>	
Fund balance at end of year	<u>\$38</u>	<u>\$8</u>	<u>\$39</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, 2009

	<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	\$ 2,012	\$ 2,012	\$ 2,033	\$ 21
Interest	20	66	3	(63)
Total revenues	<u>2,032</u>	<u>2,078</u>	<u>2,036</u>	<u>(42)</u>
Expenditures:				
Debt service:				
Principal retirement	1,070	1,070	1,070	-
Interest and fiscal charges	992	992	991	1
Advance refunding escrow	-	851	851	-
Total expenditures	<u>2,062</u>	<u>2,913</u>	<u>2,912</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	<u>(30)</u>	<u>(835)</u>	<u>(876)</u>	<u>\$(41)</u>
Other financing sources:				
Transfers in	-	10,306	10,306	-
Refunding escrow payments	<u>-</u>	<u>(9,618)</u>	<u>(9,455)</u>	<u>163</u>
Total other financing sources (uses)	<u>-</u>	<u>688</u>	<u>851</u>	<u>163</u>
Net change in fund balance	(30)	(147)	(25)	<u>\$ 122</u>
Fund balance at beginning of year	<u>227</u>	<u>227</u>	<u>227</u>	
Fund balance at end of year	<u>\$ 197</u>	<u>\$ 80</u>	<u>\$ 202</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, 2009

	<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	\$ 1,127	\$ 1,127	\$ 1,139	\$ 12
Interest	11	11	2	(9)
Total revenues	<u>1,138</u>	<u>1,138</u>	<u>1,141</u>	<u>3</u>
Expenditures:				
Debt service:				
Principal retirement	715	715	715	-
Interest and fiscal charges	<u>436</u>	<u>436</u>	<u>434</u>	<u>2</u>
Total expenditures	<u>1,151</u>	<u>1,151</u>	<u>1,149</u>	<u>2</u>
Excess (deficiency) of revenue over expenditures	( 13)	( 13)	( 8)	\$ <u>5</u>
Fund balance at beginning of year	<u>128</u>	<u>128</u>	<u>128</u>	
Fund balance at end of year	\$ <u>115</u>	\$ <u>115</u>	\$ <u>120</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, 2009

	<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	\$ 3,717	\$ 3,717	\$ 3,713	\$( 4)
Interest	36	36	7	( 29)
Total revenues	<u>3,753</u>	<u>3,753</u>	<u>3,720</u>	<u>( 33)</u>
Expenditures:				
Debt service:				
Principal retirement	1,305	1,305	1,305	-
Interest and fiscal charges	<u>2,426</u>	<u>2,426</u>	<u>2,425</u>	<u>1</u>
Total expenditures	<u>3,731</u>	<u>3,731</u>	<u>3,730</u>	<u>1</u>
Excess (deficiency) of revenue over expenditures	22	22	( 10)	<u>\$( 32)</u>
Fund balance at beginning of year	<u>515</u>	<u>515</u>	<u>515</u>	
Fund balance at end of year	<u>\$ 537</u>	<u>\$ 537</u>	<u>\$ 505</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, 2009

	<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	\$ 2,575	\$ 2,575	\$ 2,618	\$ 43
Interest	26	26	5	(21)
Total revenues	<u>2,601</u>	<u>2,601</u>	<u>2,623</u>	<u>22</u>
Expenditures:				
Debt service:				
Principal retirement	1,180	1,180	1,180	-
Interest and fiscal charges	<u>1,385</u>	<u>1,385</u>	<u>1,384</u>	<u>1</u>
Total expenditures	<u>2,565</u>	<u>2,565</u>	<u>2,564</u>	<u>1</u>
Excess (deficiency) of revenue over (under) expenditures	36	36	59	23
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Net change in fund balance	36	36	60	\$ <u>24</u>
Fund balance at beginning of year	<u>592</u>	<u>592</u>	<u>592</u>	
Fund balance at end of year	<u>\$ 628</u>	<u>\$ 628</u>	<u>\$ 652</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, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Other financing sources:				
Transfers out	\$ -	\$ ( 4)	\$ ( 4)	\$ -
Total other financing sources (uses)	-	( 4)	( 4)	
Net change in fund balance	-	( 4)	( 4)	\$ -
Fund balance at beginning of year	4	4	4	
Fund balance at end of year	\$ 4	\$ -	\$ -	

## 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, 2009

	<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	\$ 157	\$ 157	\$ 173	\$ 16
Interest	<u>2</u>	<u>2</u>	<u>-</u>	<u>( 2)</u>
Total revenues	<u>159</u>	<u>159</u>	<u>173</u>	<u>14</u>
Expenditures:				
Debt service:				
Principal retirement	75	75	75	-
Interest and fiscal charges	<u>100</u>	<u>100</u>	<u>99</u>	<u>1</u>
Total expenditures	<u>175</u>	<u>175</u>	<u>174</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	( 16)	( 16)	( 1)	\$ <u>15</u>
Fund balance at beginning of year	<u>33</u>	<u>33</u>	<u>33</u>	
Fund balance at end of year	\$ <u>17</u>	\$ <u>17</u>	\$ <u>32</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, 2009

	<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	\$ 3,567	\$ 3,567	\$ 3,591	\$ 24
Interest	33	33	4	( 29)
Total revenues	<u>3,600</u>	<u>3,600</u>	<u>3,595</u>	<u>( 5)</u>
Expenditures:				
Debt service:				
Principal retirement	2,710	2,710	2,710	-
Interest and fiscal charges	802	802	800	2
Total expenditures	<u>3,512</u>	<u>3,512</u>	<u>3,510</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	88	88	85	( 3)
Other financing sources:				
Transfers in	-	-	1	1
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1</u>	
Net change in fund balance	88	88	86	<u>\$( 2)</u>
Fund balance at beginning of year	<u>308</u>	<u>308</u>	<u>308</u>	
Fund balance at end of year	<u>\$ 396</u>	<u>\$ 396</u>	<u>\$ 394</u>	

# **COLLIN COUNTY, TEXAS**

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

### Limited Tax Permanent Improvement Build America Bond 2009 Sinking Debt Service Fund

For the year ended September 30, 2009

	<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	\$ -	\$ -	\$ -	\$ -
Interest	-	-	57	57
Total revenues	-	-	57	57
Expenditures:				
Bond issuance costs	-	204	135	69
Total expenditures	-	204	135	69
Excess (deficiency) of revenues over (under) expenditures	-	( 204)	( 78)	126
Other financing sources:				
Transfers out	-	( 12,862)	( 12,862)	-
Debt issuance	-	12,954	12,954	-
Premium (discount) on sale of bonds	-	( 211)	130	341
Total other financing sources (uses)	-	( 119)	222	341
Net change in fund balance	-	( 323)	144	\$ 467
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	\$ -	\$ ( 323)	\$ 144	



# **COLLIN COUNTY, TEXAS**

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

### Limited Tax Permanent Improvement Build America Bond 2009B Sinking Debt Service Fund

For the year ended September 30, 2009

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Expenditures:				
Debt service:				
Bond issuance costs	\$ -	\$ 65	\$ 65	\$ -
Total expenditures	-	65	65	-
Excess (deficiency) of revenues over (under) expenditures	-	( 65)	( 65)	-
Other financing sources:				
Debt issuance	-	153	153	-
Premium (discount) on sale of bonds	-	( 88)	( 88)	-
Total other financing sources (uses)	-	65	65	-
Net change in fund balance	-	-	-	\$ -
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	\$ -	\$ -	\$ -	

# 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, 2009

	<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	\$ 3,232	\$ 3,232	\$ 3,266	\$ 34
Interest	36	36	7	(29)
Total revenues	<u>3,268</u>	<u>3,268</u>	<u>3,273</u>	<u>5</u>
Expenditures:				
Debt service:				
Principal retirement	3,310	3,310	3,310	-
Interest and fiscal charges	<u>491</u>	<u>491</u>	<u>482</u>	<u>9</u>
Total expenditures	<u>3,801</u>	<u>3,801</u>	<u>3,792</u>	<u>9</u>
Excess (deficiency) of revenues over (under) expenditures	( 533)	( 533)	( 519)	14
Other financing sources:				
Transfers in	-	7,258	7,258	-
Transfers out	-	( 213)	( 213)	-
Refunding escrow payments	<u>-</u>	<u>( 7,045)</u>	<u>( 7,045)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	( 533)	( 533)	( 519)	<u>\$ 14</u>
Fund balance at beginning of year	<u>861</u>	<u>861</u>	<u>861</u>	
Fund balance at end of year	<u>\$ 328</u>	<u>\$ 328</u>	<u>\$ 342</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, 2009

	<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	\$ 1,013	\$ 1,013	\$ 1,024	\$ 11
Interest	10	54	2	( 52)
Total revenues	<u>1,023</u>	<u>1,067</u>	<u>1,026</u>	<u>( 41)</u>
Expenditures:				
Debt service:				
Principal retirement	655	655	655	-
Interest and fiscal charges	380	380	379	1
Advance refunding escrow	-	366	366	-
Total expenditures	<u>1,035</u>	<u>1,401</u>	<u>1,400</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	( 12)	( 334)	( 374)	( 40)
Other financing sources:				
Transfers in	-	5,086	5,086	-
Refunding escrow payments	-	( 11,879)	( 4,720)	7,159
Total other financing sources (uses)	<u>-</u>	<u>( 6,793)</u>	<u>366</u>	<u>\$ 7,159</u>
Net change in fund balance	( 12)	( 7,127)	( 8)	<u>\$ 7,119</u>
Fund balance at beginning of year	<u>113</u>	<u>113</u>	<u>113</u>	
Fund balance at end of year	<u>\$ 101</u>	<u>\$( 7,014)</u>	<u>\$ 105</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, 2009

	<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	\$ 3,610	\$ 3,610	\$ 3,649	\$ 39
Interest	35	35	6	(29)
Total revenues	<u>3,645</u>	<u>3,645</u>	<u>3,655</u>	<u>10</u>
Expenditures:				
Debt service:				
Principal retirement	1,560	1,560	1,560	-
Interest and fiscal charges	<u>2,163</u>	<u>2,163</u>	<u>2,162</u>	<u>1</u>
Total expenditures	<u>3,723</u>	<u>3,723</u>	<u>3,722</u>	<u>1</u>
Excess (deficiency) of revenue over expenditures	( 78)	( 78)	( 67)	\$ <u>11</u>
Fund balance at beginning of year	<u>421</u>	<u>421</u>	<u>421</u>	
Fund balance at end of year	\$ <u>343</u>	\$ <u>343</u>	\$ <u>354</u>	

## COLLIN COUNTY, TEXAS

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

#### Unlimited Tax Road and Refunding Bond 2005 Sinking Debt Service Fund

For the year ended September 30, 2009

	<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	\$ 3,781	\$ 3,781	\$ 3,822	\$ 41
Interest	38	38	7	(31)
Total revenues	<u>3,819</u>	<u>3,819</u>	<u>3,829</u>	<u>10</u>
Expenditures:				
Debt service:				
Principal retirement	1,820	1,820	1,820	-
Interest and fiscal charges	<u>1,942</u>	<u>1,942</u>	<u>1,942</u>	<u>-</u>
Total expenditures	<u>3,762</u>	<u>3,762</u>	<u>3,762</u>	<u>-</u>
Excess (deficiency) of revenue over (under) expenditures	57	57	67	\$ <u>10</u>
Fund balance at beginning of year	<u>806</u>	<u>806</u>	<u>806</u>	
Fund balance at end of year	<u>\$ 863</u>	<u>\$ 863</u>	<u>\$ 873</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, 2009

	<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	\$ 1,241	\$ 1,241	\$ 1,240	\$( 1)
Interest	13	13	2	( 11)
Total revenues	<u>1,254</u>	<u>1,254</u>	<u>1,242</u>	<u>( 12)</u>
Expenditures:				
Debt service:				
Principal retirement	555	555	555	-
Interest and fiscal charges	<u>663</u>	<u>663</u>	<u>662</u>	<u>1</u>
Total expenditures	<u>1,218</u>	<u>1,218</u>	<u>1,217</u>	<u>1</u>
Excess (deficiency) of revenue over (under) expenditures	36	36	25	<u>\$( 11)</u>
Fund balance at beginning of year	<u>313</u>	<u>313</u>	<u>313</u>	
Fund balance at end of year	<u>\$ 349</u>	<u>\$ 349</u>	<u>\$ 338</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, 2009

	<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	\$ 4,288	\$ 4,288	\$ 4,334	\$ 46
Interest	<u>43</u>	<u>43</u>	<u>7</u>	<u>(36)</u>
Total revenues	<u>4,331</u>	<u>4,331</u>	<u>4,341</u>	<u>10</u>
Expenditures:				
Debt service:				
Principal retirement	1,590	1,590	1,590	-
Bond issuance costs	<u>2,910</u>	<u>2,910</u>	<u>2,910</u>	<u>-</u>
Total expenditures	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	( 169)	( 169)	( 159)	\$ <u>10</u>
Fund balance at beginning of year	<u>975</u>	<u>975</u>	<u>975</u>	
Fund balance at end of year	\$ <u>806</u>	\$ <u>806</u>	\$ <u>816</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, 2009

	<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	\$ 3,153	\$ 3,153	\$ 3,186	\$ 33
Interest	<u>30</u>	<u>30</u>	<u>6</u>	<u>(24)</u>
Total revenues	<u>3,183</u>	<u>3,183</u>	<u>3,192</u>	<u>9</u>
Expenditures:				
Debt service:				
Principal retirement	955	955	955	-
Interest and fiscal charges	<u>2,163</u>	<u>2,163</u>	<u>2,160</u>	<u>3</u>
Total expenditures	<u>3,118</u>	<u>3,118</u>	<u>3,115</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	65	65	77	12
Other financing sources (uses):				
Transfers in	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Net change in fund balance	65	65	79	\$ <u>14</u>
Fund balance at beginning of year	<u>249</u>	<u>249</u>	<u>249</u>	
Fund balance at end of year	\$ <u>314</u>	\$ <u>314</u>	\$ <u>328</u>	



# COLLIN COUNTY, TEXAS

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

### Unlimited Tax Road and Refunding Bond 2009 Sinking Debt Service Fund

For the year ended September 30, 2009

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Interest	\$ -	\$ -	\$ 44	\$ 44
Total revenues	-	-	44	44
Expenditures:				
Debt service:				
Bond issuance costs	-	114	125	( 11)
Total expenditures	-	114	125	( 11)
Excess (deficiency) of revenues over (under) expenditures	-	( 114)	( 81)	33
Other financing sources (uses):				
Transfers out	-	( 12,131)	( 12,131)	-
Debt issuance	-	11,931	11,931	-
Premium (discount) on sale of bonds	-	( 156)	370	526
Total other financing sources (uses)	-	( 356)	170	526
Net change in fund balance	-	( 470)	89	\$ 559
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	\$ -	\$ ( 470)	\$ 89	

# **COLLIN COUNTY, TEXAS**

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

### Unlimited Tax Road Build America Bond 2009B Sinking Debt Service Fund

For the year ended September 30, 2009

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Expenditures:				
Debt service:				
Bond issuance costs	\$ -	\$ 48	\$ 48	\$ -
Total expenditures	<u>-</u>	<u>48</u>	<u>48</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	( 48)	( 48)	-
Other financing sources:				
Debt issuance	-	98	98	-
Premium (discount) on sale of bonds	<u>-</u>	<u>( 49)</u>	<u>( 49)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>49</u>	<u>49</u>	<u>\$ -</u>
Net change in fund balance	-	1	1	<u>\$ -</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></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, 2009

	<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	\$ 1,905	\$ 1,905	\$ 1,969	\$ 64
Interest	22	22	5	(17)
Total revenues	<u>1,927</u>	<u>1,927</u>	<u>1,974</u>	<u>47</u>
Expenditures:				
Debt service:				
Principal retirement	1,775	1,775	1,775	-
Interest and fiscal charges	152	152	149	3
Total expenditures	<u>1,927</u>	<u>1,927</u>	<u>1,924</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>50</u>	<u>\$ 50</u>
Fund balance at beginning of year	<u>905</u>	<u>905</u>	<u>905</u>	
Fund balance at end of year	<u>\$ 905</u>	<u>\$ 905</u>	<u>\$ 955</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, 2009

	<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	\$ 2,582	\$ 2,582	\$ 2,611	\$ 29
Interest	26	26	4	(22)
Total revenues	<u>2,608</u>	<u>2,608</u>	<u>2,615</u>	<u>7</u>
Expenditures:				
Debt service:				
Principal retirement	2,135	2,135	2,135	-
Interest and fiscal charges	<u>423</u>	<u>423</u>	<u>422</u>	<u>1</u>
Total expenditures	<u>2,558</u>	<u>2,558</u>	<u>2,557</u>	<u>1</u>
Net change in fund balance	50	50	58	<u>\$ 8</u>
Fund balance at beginning of year	<u>650</u>	<u>650</u>	<u>650</u>	
Fund balance at end of year	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 708</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, 2009

	<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	\$ 1,363	\$ 1,363	\$ 1,378	\$ 15
Interest	<u>14</u>	<u>14</u>	<u>2</u>	<u>(12)</u>
Total revenues	<u>1,377</u>	<u>1,377</u>	<u>1,380</u>	<u>3</u>
Expenditures:				
Debt service:				
Principal retirement	1,120	1,120	1,120	-
Interest and fiscal charges	<u>337</u>	<u>337</u>	<u>335</u>	<u>2</u>
Total expenditures	<u>1,457</u>	<u>1,457</u>	<u>1,455</u>	<u>2</u>
Excess (deficiency) of revenues over expenditures	( 80)	( 80)	( 75)	\$ <u>5</u>
Fund balance at beginning of year	<u>241</u>	<u>241</u>	<u>241</u>	
Fund balance at end of year	\$ <u>161</u>	\$ <u>161</u>	\$ <u>166</u>	

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds  
September 30, 2009

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
Cash and cash equivalents	\$ 700	\$ 805	\$ 804	\$ 680	\$ 1,752	\$ 2,043	\$ 1,419
Investments	-	505	984	-	-	-	-
Receivables:							
Advance to other funds	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 700</u>	<u>\$ 1,310</u>	<u>\$ 1,788</u>	<u>\$ 680</u>	<u>\$ 1,752</u>	<u>\$ 2,043</u>	<u>\$ 1,419</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>
Fund balances:							
Reserve for capital projects	700	1,310	1,788	497	1,522	1,023	328
Reserve for Collin County							
Toll Road Authority	-	-	-	-	-	-	-
Reserve for encumbrances	-	-	-	183	228	1,020	1,091
Total fund balances	<u>700</u>	<u>1,310</u>	<u>1,788</u>	<u>680</u>	<u>1,750</u>	<u>2,043</u>	<u>1,419</u>
Total liabilities and fund balances	<u>\$ 700</u>	<u>\$ 1,310</u>	<u>\$ 1,788</u>	<u>\$ 680</u>	<u>\$ 1,752</u>	<u>\$ 2,043</u>	<u>\$ 1,419</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds, continued  
September 30, 2009

Assets	Limited Tax Refunding and Permanent Improvement Bond 07PROJ Series 2008	Limited Tax Refunding and Permanent Improvement Bond 03PROJ Series 2008	Limited Tax Refunding and Permanent Improvement Bond Series 2009	Limited Tax Permanent Improvement Build America Bond Series 2009B	Unlimited Road Bond 1999	Unlimited Road Bond 2004	Unlimited Road Bond 2005
Cash and cash equivalents	\$ 1,109	\$ 2,159	\$ 18,309	\$ 10,109	\$ 3,460	\$ 5,161	\$ 710
Investments	-	-	-	-	4,406	5,542	4,441
Receivables:							
Advance to other funds	-	-	-	-	1,341	-	-
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 1,109</u>	<u>\$ 2,159</u>	<u>\$ 18,309</u>	<u>\$ 10,109</u>	<u>\$ 9,207</u>	<u>\$ 10,703</u>	<u>\$ 5,151</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 56	\$ 3	\$ -	\$ -	\$ 33	\$ -	\$ 34
Due to other funds	-	-	9	9	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>56</u>	<u>3</u>	<u>9</u>	<u>9</u>	<u>33</u>	<u>-</u>	<u>34</u>
Fund balances:							
Reserve for capital projects	25	322	18,300	10,100	5,634	7,808	3,985
Reserve for Collin County							
Toll Road Authority	-	-	-	-	1,341	-	-
Reserve for encumbrances	1,028	1,834	-	-	2,199	2,895	1,132
Total fund balances	<u>1,053</u>	<u>2,156</u>	<u>18,300</u>	<u>10,100</u>	<u>9,174</u>	<u>10,703</u>	<u>5,117</u>
Total liabilities and fund balances	<u>\$ 1,109</u>	<u>\$ 2,159</u>	<u>\$ 18,309</u>	<u>\$ 10,109</u>	<u>\$ 9,207</u>	<u>\$ 10,703</u>	<u>\$ 5,151</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds, continued  
September 30, 2009

Assets	<u>Unlimited Road Bond 2006</u>	<u>Unlimited Road Bond 1995</u>	<u>Unlimited Road Bond</u>	<u>Unlimited Tax Road Bond 2008 03PROJ</u>	<u>Unlimited Tax Road Bond 2008 07PROJ</u>	<u>Unlimited Tax Road and Refunding Bond 2009</u>	<u>Unlimited Tax Road Build America Bond 2009B</u>
Cash and cash equivalents	\$ 2,882	\$ 1,355	\$ -	\$ 9,968	\$ 8,161	\$ 10,206	\$ 5,644
Investments	6,396	253	-	506	10,757	-	-
Receivables:							
Advance to other funds	-	-	-	-	-	-	-
Miscellaneous	<u>-</u>	<u>131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 9,278</u>	<u>\$ 1,739</u>	<u>\$ -</u>	<u>\$ 10,474</u>	<u>\$ 18,918</u>	<u>\$ 10,206</u>	<u>\$ 5,644</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 1	\$ -	\$ -	\$ 689	\$ 47	\$ -	\$ -
Due to other funds	-	-	-	-	-	9	6
Deferred revenue	<u>-</u>	<u>131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1</u>	<u>131</u>	<u>-</u>	<u>689</u>	<u>47</u>	<u>9</u>	<u>6</u>
Fund balances:							
Reserve for capital projects	6,658	1,190	-	2,838	13,126	10,197	5,638
Reserve for Collin County							
Toll Road Authority	-	-	-	-	-	-	-
Reserve for encumbrances	<u>2,619</u>	<u>418</u>	<u>-</u>	<u>6,947</u>	<u>5,745</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>9,277</u>	<u>1,608</u>	<u>-</u>	<u>9,785</u>	<u>18,871</u>	<u>10,197</u>	<u>5,638</u>
Total liabilities and fund balances	<u>\$ 9,278</u>	<u>\$ 1,739</u>	<u>\$ -</u>	<u>\$ 10,474</u>	<u>\$ 18,918</u>	<u>\$ 10,206</u>	<u>\$ 5,644</u>

(continued)



**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds, continued  
September 30, 2009

<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 Projects Funds Total</b>
Cash and cash equivalents	\$ 862	\$ 2,347	\$ 5,592	\$ 10	\$ 493	\$ 175	\$ 96,915
Investments	338	4,277	4,338	-	-	-	42,743
Receivables:							
Advance to other funds	-	-	-	-	-	-	1,341
Miscellaneous	-	-	-	-	-	-	131
Total assets	<u>\$ 1,200</u>	<u>\$ 6,624</u>	<u>\$ 9,930</u>	<u>\$ 10</u>	<u>\$ 493</u>	<u>\$ 175</u>	<u>\$ 141,130</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 192	\$ -	\$ -	\$ -	\$ 1,057
Due to other funds	-	-	-	-	-	-	33
Deferred revenue	-	-	-	-	-	-	131
Total liabilities	<u>-</u>	<u>-</u>	<u>192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,221</u>
Fund balances:							
Reserve for capital projects	1,179	6,560	6,951	10	493	175	108,357
Reserve for Collin County							
Toll Road Authority	-	-	-	-	-	-	1,341
Reserve for encumbrances	21	64	2,787	-	-	-	30,211
Total fund balances	<u>1,200</u>	<u>6,624</u>	<u>9,738</u>	<u>10</u>	<u>493</u>	<u>175</u>	<u>139,909</u>
Total liabilities and fund balances	<u>\$ 1,200</u>	<u>\$ 6,624</u>	<u>\$ 9,930</u>	<u>\$ 10</u>	<u>\$ 493</u>	<u>\$ 175</u>	<u>\$ 141,130</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, 2009

	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
Revenues:							
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other local government funds	-	-	-	-	-	-	-
Interest	<u>8</u>	<u>19</u>	<u>30</u>	<u>9</u>	<u>20</u>	<u>18</u>	<u>17</u>
Total revenues	<u>8</u>	<u>19</u>	<u>30</u>	<u>9</u>	<u>20</u>	<u>18</u>	<u>17</u>
Expenditures:							
Capital projects:							
General administration	-	-	-	-	-	-	-
Public facilities	-	-	11	6	40	11	-
Public transportation	-	-	-	-	-	-	-
Culture and recreation	<u>424</u>	<u>552</u>	<u>-</u>	<u>500</u>	<u>596</u>	<u>51</u>	<u>718</u>
Total expenditures	<u>424</u>	<u>552</u>	<u>11</u>	<u>506</u>	<u>636</u>	<u>62</u>	<u>718</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>416</u> )	( <u>533</u> )	<u>19</u>	( <u>497</u> )	( <u>616</u> )	( <u>44</u> )	( <u>701</u> )
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Debt issuance	-	-	-	-	-	-	-
Premium on sale of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	( <u>416</u> )	( <u>533</u> )	<u>19</u>	( <u>497</u> )	( <u>616</u> )	( <u>44</u> )	( <u>701</u> )
Fund balance – beginning	<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>
Fund balance – ending	<u>\$ 700</u>	<u>\$ 1,310</u>	<u>\$ 1,788</u>	<u>\$ 680</u>	<u>\$ 1,750</u>	<u>\$ 2,043</u>	<u>\$ 1,419</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds, continued  
For the Year Ended September 30, 2009

	<b>Limited Tax Refunding and Permanent Improvement Bond 07PROJ Series 2008</b>	<b>Limited Tax Refunding and Permanent Improvement Bond 03PROJ Series 2008</b>	<b>Limited Tax Refunding and Permanent Improvement Bond Series 2009</b>	<b>Limited Tax Permanent Improvement Build America Bond Series 2009B</b>	<b>Unlimited Road Bond 1999</b>	<b>Unlimited Road Bond 2004</b>	<b>Unlimited Road Bond 2005</b>
Revenues:							
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other local government funds	-	-	-	-	175	-	-
Interest	24	12	84	-	171	244	189
Total revenues	24	12	84	-	346	244	189
Expenditures:							
Capital projects:							
General administration	-	-	-	-	-	-	-
Public facilities	1,626	-	-	-	-	-	-
Public transportation	-	-	-	-	6,491	7,710	2,851
Culture and recreation	-	64	-	-	-	-	-
Total expenditures	1,626	64	-	-	6,491	7,710	2,851
Excess (deficiency) of revenues over (under) expenditures	( 1,602)	( 52)	84	-	( 6,145)	( 7,466)	( 2,662)
Other financing sources (uses):							
Transfers in	-	-	-	-	1,341	-	-
Debt issuance	-	-	17,126	9,837	-	-	-
Premium on sale of bonds	-	-	1,090	263	-	-	-
Total other financing sources (uses)	-	-	18,216	10,100	1,341	-	-
Net change in fund balance	( 1,602)	( 52)	18,300	10,100	( 4,804)	( 7,466)	( 2,662)
Fund balance – beginning	2,655	2,208	-	-	13,978	18,169	7,779
Fund balance – ending	\$ 1,053	\$ 2,156	\$ 18,300	\$ 10,100	\$ 9,174	\$ 10,703	\$ 5,117

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds, continued  
For the Year Ended September 30, 2009

	<b>Unlimited Road Bond 2006</b>	<b>Unlimited Road Bond 1995</b>	<b>Unlimited Road Bond</b>	<b>Unlimited Tax Road Bond 2008 03PROJ</b>	<b>Unlimited Tax Road Bond 2008 07PROJ</b>	<b>Unlimited Tax Road and Refunding Bond 2009</b>	<b>Unlimited Tax Road Build America Bond 2009B</b>
Revenues:							
Taxes – general property ad valorem	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
Other local government funds	-	-	-	-	-	-	-
Interest	<u>211</u>	<u>16</u>	<u>1</u>	<u>124</u>	<u>473</u>	<u>43</u>	<u>-</u>
Total revenues	<u>211</u>	<u>31</u>	<u>1</u>	<u>124</u>	<u>473</u>	<u>43</u>	<u>-</u>
Expenditures:							
Capital projects:							
General administration	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-
Public transportation	1,182	57	23	6,269	3,694	-	-
Culture and recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,182</u>	<u>57</u>	<u>23</u>	<u>6,269</u>	<u>3,694</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 971)</u>	<u>( 26)</u>	<u>( 22)</u>	<u>( 6,145)</u>	<u>( 3,221)</u>	<u>43</u>	<u>-</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Debt issuance	-	-	-	-	-	9,874	5,492
Premium on sale of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280</u>	<u>146</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,154</u>	<u>5,638</u>
Net change in fund balance	<u>( 971)</u>	<u>( 26)</u>	<u>( 22)</u>	<u>( 6,145)</u>	<u>( 3,221)</u>	<u>10,197</u>	<u>5,638</u>
Fund balance – beginning	<u>10,248</u>	<u>1,634</u>	<u>22</u>	<u>15,930</u>	<u>22,092</u>	<u>-</u>	<u>-</u>
Fund balance – ending	<u>\$ 9,277</u>	<u>\$ 1,608</u>	<u>\$ -</u>	<u>\$ 9,785</u>	<u>\$ 18,871</u>	<u>\$ 10,197</u>	<u>\$ 5,638</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Nonmajor Capital Projects Funds, continued  
For the Year Ended September 30, 2009

	<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 Projects Funds Total</b>
Revenues:							
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15
Other local government funds	-	-	-	-	-	-	175
Interest	<u>13</u>	<u>94</u>	<u>181</u>	<u>1</u>	<u>4</u>	<u>1</u>	<u>2,007</u>
Total revenues	<u>13</u>	<u>94</u>	<u>181</u>	<u>1</u>	<u>4</u>	<u>1</u>	<u>2,197</u>
Expenditures:							
Capital projects:							
General administration	-	273	1,578	34	-	-	1,885
Public facilities	-	-	-	-	-	-	1,694
Public transportation	-	-	-	-	-	-	28,277
Culture and recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,905</u>
Total expenditures	<u>-</u>	<u>273</u>	<u>1,578</u>	<u>34</u>	<u>-</u>	<u>-</u>	<u>34,761</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13</u>	<u>( 179)</u>	<u>( 1,397)</u>	<u>( 33)</u>	<u>4</u>	<u>1</u>	<u>( 32,564)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,341
Debt issuance	-	-	-	-	-	-	42,329
Premium on sale of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,779</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,449</u>
Net change in fund balance	13	( 179)	( 1,397)	( 33)	4	1	12,885
Fund balance – beginning	<u>1,187</u>	<u>6,803</u>	<u>11,135</u>	<u>43</u>	<u>489</u>	<u>174</u>	<u>127,024</u>
Fund balance – ending	<u>\$ 1,200</u>	<u>\$ 6,624</u>	<u>\$ 9,738</u>	<u>\$ 10</u>	<u>\$ 493</u>	<u>\$ 175</u>	<u>\$ 139,909</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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 2,665	\$ 8	\$ 2,673	\$ 2,673
Miscellaneous	191	-	191	191
Total revenues	<u>2,856</u>	<u>8</u>	<u>2,864</u>	<u>2,864</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	32,924	-	32,924	33,590
Land for park and open space	2,542	424	2,966	3,000
Total expenditures	<u>35,466</u>	<u>424</u>	<u>35,890</u>	<u>36,590</u>
Excess (deficiency) of revenues over (under) expenditures	( 32,610)	( 416)	( 33,026)	( 33,726)
Other financing sources (uses):				
Debt issuance	33,727	-	33,727	33,727
Transfers out	( 1)	-	( 1)	( 1)
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>1,116</u>	( 416)	\$ <u>700</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,116</u>		
Fund balance – ending		\$ <u>700</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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>511</u>	\$ <u>19</u>	\$ <u>530</u>	\$ <u>530</u>
Total revenues	<u>511</u>	<u>19</u>	<u>530</u>	<u>530</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	517	-	517	1,771
Old Collin County Courthouse	1,000	-	1,000	1,000
Land for park and open space	<u>2,117</u>	<u>552</u>	<u>2,669</u>	<u>2,725</u>
Total expenditures	<u>3,634</u>	<u>552</u>	<u>4,186</u>	<u>5,496</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 3,123)</u>	<u>( 533)</u>	<u>( 3,656)</u>	<u>( 4,966)</u>
Other financing sources (uses):				
Debt issuance	<u>4,966</u>	<u>-</u>	<u>4,966</u>	<u>4,966</u>
Total other financing sources (uses)	<u>4,966</u>	<u>-</u>	<u>4,966</u>	<u>4,966</u>
Net change in fund balance	\$ <u>1,843</u>	( 533)	\$ <u>1,310</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,843</u>		
Fund balance – ending		\$ <u>1,310</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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Fees and permits	\$ 76	\$ -	\$ 76	\$ 76
Interest	1,457	30	1,487	1,487
Miscellaneous	<u>3</u>	<u>-</u>	<u>3</u>	<u>3</u>
Total revenues	<u>1,536</u>	<u>30</u>	<u>1,566</u>	<u>1,566</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>25,664</u>	<u>11</u>	<u>25,675</u>	<u>27,463</u>
Total expenditures	<u>25,664</u>	<u>11</u>	<u>25,675</u>	<u>27,463</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>24,128</u> )	<u>19</u>	( <u>24,109</u> )	( <u>25,897</u> )
Other financing sources (uses):				
Debt issuance	<u>25,897</u>	<u>-</u>	<u>25,897</u>	<u>25,897</u>
Total other financing sources (uses)	<u>25,897</u>	<u>-</u>	<u>25,897</u>	<u>25,897</u>
Net change in fund balance	\$ <u>1,769</u>	19	\$ <u>1,788</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,769</u>		
Fund balance – ending		<u>\$ 1,788</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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>818</u>	\$ <u>9</u>	\$ <u>827</u>	\$ <u>827</u>
Total revenues	<u>818</u>	<u>9</u>	<u>827</u>	<u>827</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	9,669	6	9,675	10,077
Land for park and open space	<u>1,422</u>	<u>500</u>	<u>1,922</u>	<u>2,200</u>
Total expenditures	<u>11,091</u>	<u>506</u>	<u>11,597</u>	<u>12,277</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>10,273</u> )	( <u>497</u> )	( <u>10,770</u> )	( <u>11,450</u> )
Other financing sources (uses):				
Debt issuance	11,372	-	11,372	11,372
Premium on sale of bonds	<u>78</u>	<u>-</u>	<u>78</u>	<u>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>1,177</u>	( <u>497</u> )	\$ <u>680</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,177</u>		
Fund balance – ending		\$ <u>680</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, 2009**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Interest	\$ <u>1,919</u>	\$ <u>20</u>	\$ <u>1,939</u>	\$ <u>1,939</u>
Total revenues	<u>1,919</u>	<u>20</u>	<u>1,939</u>	<u>1,939</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	36,030	40	36,070	37,084
Land for park and open space	<u>881</u>	<u>596</u>	<u>1,477</u>	<u>2,213</u>
Total expenditures	<u>36,911</u>	<u>636</u>	<u>37,547</u>	<u>39,297</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>34,992</u> )	( <u>616</u> )	( <u>35,608</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>2,366</u>	( <u>616</u> )	\$ <u>1,750</u>	\$ <u>-</u>
Fund balance – beginning		<u>2,366</u>		
Fund balance – ending		\$ <u>1,750</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, 2009**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Interest	\$ 814	\$ 18	\$ 832	\$ 832
Total revenues	<u>814</u>	<u>18</u>	<u>832</u>	<u>832</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	31,512	11	31,523	32,432
Land for park and open space	<u>1,015</u>	<u>51</u>	<u>1,066</u>	<u>2,200</u>
Total expenditures	<u>32,527</u>	<u>62</u>	<u>32,589</u>	<u>34,632</u>
Excess (deficiency) of revenues over (under) expenditures	( 31,713)	( 44)	( 31,757)	( 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>2,087</u>	( 44)	\$ <u>2,043</u>	\$ <u>-</u>
Fund balance – beginning		<u>2,087</u>		
Fund balance – ending		\$ <u>2,043</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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>122</u>	\$ <u>17</u>	\$ <u>139</u>	\$ <u>139</u>
Total revenues	<u>122</u>	<u>17</u>	<u>139</u>	<u>139</u>
Expenditures:				
Capital projects:				
Land for park and open space	<u>202</u>	<u>718</u>	<u>920</u>	<u>2,339</u>
Total expenditures	<u>202</u>	<u>718</u>	<u>920</u>	<u>2,339</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 80)</u>	<u>( 701)</u>	<u>( 781)</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><u>2,120</u></u>	( 701)	\$ <u><u>1,419</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>2,120</u>		
Fund balance – ending		\$ <u><u>1,419</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, 2009**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Interest	\$ <u>20</u>	\$ <u>24</u>	\$ <u>44</u>	\$ <u>44</u>
Total revenues	<u>20</u>	<u>24</u>	<u>44</u>	<u>44</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	<u>1,865</u>	<u>1,626</u>	<u>3,491</u>	<u>4,544</u>
Total expenditures	<u>1,865</u>	<u>1,626</u>	<u>3,491</u>	<u>4,544</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 1,845)</u>	<u>( 1,602)</u>	<u>( 3,447)</u>	<u>( 4,500)</u>
Other financing sources (uses):				
Debt issuance	4,245	-	4,245	4,245
Premium on sale of bonds	<u>255</u>	<u>-</u>	<u>255</u>	<u>255</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>2,655</u></u>	( <u>1,602</u> )	\$ <u><u>1,053</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>2,655</u>		
Fund balance – ending		\$ <u><u>1,053</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 03PROJ Series 2008 Capital Projects Fund**  
**From Inception and for the Year Ended September 30, 2009**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Interest	\$ <u>8</u>	\$ <u>12</u>	\$ <u>20</u>	\$ <u>20</u>
Total revenues	<u>8</u>	<u>12</u>	<u>20</u>	<u>20</u>
Expenditures:				
Capital outlay:				
Land for park and open space including joint county-city projects	<u>-</u>	<u>64</u>	<u>64</u>	<u>2,220</u>
Total expenditures	<u>-</u>	<u>64</u>	<u>64</u>	<u>2,220</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8</u>	<u>( 52)</u>	<u>( 44)</u>	<u>( 2,200)</u>
Other financing sources (uses):				
Debt issuance	2,075	-	2,075	2,075
Premium on sale of bonds	<u>125</u>	<u>-</u>	<u>125</u>	<u>125</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><u>2,208</u></u>	( <u>52</u> )	\$ <u><u>2,156</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>2,208</u>		
Fund balance – ending		\$ <u><u>2,156</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 Fund Series 2009 Capital Projects Fund****From Inception and for the Year Ended September 30, 2009**

	<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>84</u>	\$ <u>84</u>	\$ <u>84</u>
Total revenues	<u>-</u>	<u>84</u>	<u>84</u>	<u>84</u>
Expenditures:				
Capital outlay:				
Land for park and open space including joint county-city projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,300</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,300</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>84</u>	<u>84</u>	<u>( 18,216)</u>
Other financing sources (uses):				
Debt issuance	-	17,126	17,126	17,126
Premium on sale of bonds	<u>-</u>	<u>1,090</u>	<u>1,090</u>	<u>1,090</u>
Total other financing sources (uses)	<u>-</u>	<u>18,216</u>	<u>18,216</u>	<u>18,216</u>
Net change in fund balance	\$ <u>-</u>	18,300	\$ <u>18,300</u>	\$ <u>-</u>
Fund balance – beginning		<u>-</u>		
Fund balance – ending		<u>\$ 18,300</u>		

# **COLLIN COUNTY, TEXAS**

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

### Limited Tax Refunding and Permanent Build America Bond Series 2009B Capital Projects Fund From Inception and for the Year Ended September 30, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Land for park and open space including joint county-city projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,216</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,216</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 18,216)</u>
Other financing sources (uses):				
Debt issuance	-	9,837	9,837	17,126
Premium on sale of bonds	<u>-</u>	<u>263</u>	<u>263</u>	<u>1,090</u>
Total other financing sources (uses)	<u>-</u>	<u>10,100</u>	<u>9,837</u>	<u>18,216</u>
Net change in fund balance	\$ <u>-</u>	10,100	\$ <u>9,837</u>	\$ <u>-</u>
Fund balance – beginning		<u>-</u>		
Fund balance – ending		<u>\$ 10,100</u>		



# **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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,630	\$ 175	\$ 1,805	\$ 1,805
Interest	<u>10,120</u>	<u>171</u>	<u>10,291</u>	<u>10,291</u>
Total revenues	<u>11,750</u>	<u>346</u>	<u>12,096</u>	<u>12,096</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>78,980</u>	<u>6,491</u>	<u>85,471</u>	<u>94,645</u>
Total expenditures	<u>78,980</u>	<u>6,491</u>	<u>85,471</u>	<u>94,645</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 67,230)</u>	<u>( 6,145)</u>	<u>( 73,375)</u>	<u>( 82,549)</u>
Other financing sources (uses):				
Transfers in	-	1,341	1,341	1,341
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>1,341</u>	<u>82,549</u>	<u>82,549</u>
Net change in fund balance	\$ <u>13,978</u>	( 4,804)	\$ <u>9,174</u>	\$ <u>-</u>
Fund balance – beginning		<u>13,978</u>		
Fund balance – ending		\$ <u>9,174</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, 2009

	<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	4,927	244	5,171	5,171
Miscellaneous	<u>35</u>	<u>-</u>	<u>35</u>	<u>35</u>
Total revenues	<u>5,619</u>	<u>244</u>	<u>5,863</u>	<u>5,863</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>32,000</u>	<u>7,710</u>	<u>39,710</u>	<u>50,413</u>
Total expenditures	<u>32,000</u>	<u>7,710</u>	<u>39,710</u>	<u>50,413</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 26,381)</u>	<u>( 7,466)</u>	<u>( 33,847)</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>\$ 18,169</u>	<u>( 7,466)</u>	<u>\$ 10,703</u>	<u>\$ -</u>
Fund balance – beginning		<u>18,169</u>		
Fund balance – ending		<u>\$ 10,703</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, 2009

	<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>1,912</u>	<u>189</u>	<u>2,101</u>	<u>2,101</u>
Total revenues	<u>2,329</u>	<u>189</u>	<u>2,518</u>	<u>2,518</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>11,918</u>	<u>2,851</u>	<u>14,769</u>	<u>19,886</u>
Total expenditures	<u>11,918</u>	<u>2,851</u>	<u>14,769</u>	<u>19,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 9,589)</u>	<u>( 2,662)</u>	<u>( 12,251)</u>	<u>( 17,368)</u>
Other financing sources (uses):				
Debt issuance	16,412	-	16,412	16,412
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>17,368</u>
Net change in fund balance	<u>\$ 7,779</u>	<u>( 2,662)</u>	<u>\$ 5,117</u>	<u>\$ -</u>
Fund balance – beginning		<u>7,779</u>		
Fund balance – ending		<u>\$ 5,117</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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>1,329</u>	\$ <u>211</u>	\$ <u>1,540</u>	\$ <u>1,540</u>
Total revenues	<u>1,329</u>	<u>211</u>	<u>1,540</u>	<u>1,540</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>7,001</u>	<u>1,182</u>	<u>8,183</u>	<u>17,460</u>
Total expenditures	<u>7,001</u>	<u>1,182</u>	<u>8,183</u>	<u>17,460</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>5,672</u> )	( <u>971</u> )	( <u>6,643</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><u>10,248</u></u>	( <u>971</u> )	\$ <u><u>9,277</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>10,248</u>		
Fund balance – ending		\$ <u><u>9,277</u></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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - special assessment	\$ 155	\$ 15	\$ 170	\$ 170
Other local government funds	707	-	707	707
Interest	2,013	16	2,029	2,029
Miscellaneous	<u>332</u>	<u>-</u>	<u>332</u>	<u>332</u>
Total revenues	<u>3,207</u>	<u>31</u>	<u>3,238</u>	<u>3,238</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>48,571</u>	<u>57</u>	<u>48,628</u>	<u>50,236</u>
Total expenditures	<u>48,571</u>	<u>57</u>	<u>48,628</u>	<u>50,236</u>
Excess (deficiency) of revenues over (under) expenditures	( 45,364)	( 26)	( 45,390)	( 46,998)
Other financing sources (uses):				
Debt issuance	45,432	-	45,432	45,432
Sale of assets	770	-	770	770
Transfers in	100	-	100	100
Refund of escrow	<u>696</u>	<u>-</u>	<u>696</u>	<u>696</u>
Total other financing sources (uses)	<u>46,998</u>	<u>-</u>	<u>46,998</u>	<u>46,998</u>
Net change in fund balance	\$ <u>1,634</u>	( 26)	\$ <u>1,608</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,634</u>		
Fund balance – ending		<u><u>\$ 1,608</u></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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 785	\$ -	\$ 785	\$ 785
Interest	615	1	616	616
Miscellaneous	<u>2,746</u>	<u>-</u>	<u>2,746</u>	<u>2,746</u>
Total revenues	<u>4,146</u>	<u>1</u>	<u>4,147</u>	<u>4,147</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>60,774</u>	<u>23</u>	<u>60,797</u>	<u>60,797</u>
Total expenditures	<u>60,774</u>	<u>23</u>	<u>60,797</u>	<u>60,797</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 56,628)</u>	<u>( 22)</u>	<u>( 56,650)</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>22</u>	( 22)	\$ <u>-</u>	\$ <u>-</u>
Fund balance – beginning		<u>22</u>		
Fund balance – ending		<u>\$ -</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, 2009

	<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	<u>80</u>	<u>124</u>	<u>204</u>	<u>204</u>
Total revenues	<u>567</u>	<u>124</u>	<u>691</u>	<u>691</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>617</u>	<u>6,269</u>	<u>6,886</u>	<u>16,671</u>
Total expenditures	<u>617</u>	<u>6,269</u>	<u>6,886</u>	<u>16,671</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 50)</u>	<u>( 6,145)</u>	<u>( 6,195)</u>	<u>( 15,980)</u>
Other financing sources (uses):				
Debt issuance	<u>15,980</u>	<u>-</u>	<u>15,980</u>	<u>15,980</u>
Total other financing sources (uses)	<u>15,980</u>	<u>-</u>	<u>15,980</u>	<u>15,980</u>
Net change in fund balance	<u>\$ 15,930</u>	<u>( 6,145)</u>	<u>\$ 9,785</u>	<u>\$ -</u>
Fund balance – beginning		<u>15,930</u>		
Fund balance – ending		<u>\$ 9,785</u>		

**COLLIN COUNTY, TEXAS**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual  
Unlimited Tax Road Bond Series 2008 07PROJ Capital Projects Fund  
From Inception and for the Year Ended September 30, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>132</u>	\$ <u>473</u>	\$ <u>605</u>	\$ <u>605</u>
Total revenues	<u>132</u>	<u>473</u>	<u>605</u>	<u>605</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>3,060</u>	<u>3,694</u>	<u>6,754</u>	<u>25,625</u>
Total expenditures	<u>3,060</u>	<u>3,694</u>	<u>6,754</u>	<u>25,625</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>2,928</u> )	( <u>3,221</u> )	( <u>6,149</u> )	( <u>25,020</u> )
Other financing sources (uses):				
Debt issuance	<u>25,020</u>	<u>-</u>	<u>25,020</u>	<u>25,020</u>
Total other financing sources (uses)	<u>25,020</u>	<u>-</u>	<u>25,020</u>	<u>25,020</u>
Net change in fund balance	\$ <u><u>22,092</u></u>	( <u>3,221</u> )	\$ <u><u>18,871</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>22,092</u>		
Fund balance – ending		\$ <u><u>18,871</u></u>		



# COLLIN COUNTY, TEXAS

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

### Unlimited Tax Road and Refunding Bond Series 2009 Capital Projects Fund

From Inception and for the Year Ended September 30, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ -	\$ 43	\$ 43	\$ 43
Total revenues	<u>-</u>	<u>43</u>	<u>43</u>	<u>43</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,197</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,197</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>43</u>	<u>43</u>	<u>( 10,154)</u>
Other financing sources (uses):				
Debt issuance	-	9,874	9,874	9,874
Premium on sale of bonds	<u>-</u>	<u>280</u>	<u>280</u>	<u>280</u>
Total other financing sources (uses)	<u>-</u>	<u>10,154</u>	<u>10,154</u>	<u>10,154</u>
Net change in fund balance	<u>\$ -</u>	10,197	<u>\$ 10,197</u>	<u>\$ -</u>
Fund balance – beginning		<u>-</u>		
Fund balance – ending		<u>\$ 10,197</u>		

# **COLLIN COUNTY, TEXAS**

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

### Unlimited Tax Road Build America Bond Series 2009B Capital Projects Fund

From Inception and for the Year Ended September 30, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,638</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,638</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 5,638)</u>
Other financing sources (uses):				
Debt issuance	-	5,492	5,492	5,492
Premium on sale of bonds	<u>-</u>	<u>146</u>	<u>146</u>	<u>146</u>
Total other financing sources (uses)	<u>-</u>	<u>5,638</u>	<u>5,638</u>	<u>5,638</u>
Net change in fund balance	\$ <u><u>-</u></u>	5,638	\$ <u><u>5,638</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>-</u>		
Fund balance – ending		\$ <u><u>5,638</u></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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>434</u>	\$ <u>13</u>	\$ <u>447</u>	\$ <u>447</u>
Total revenues	<u>434</u>	<u>13</u>	<u>447</u>	<u>447</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, and related services	<u>7,247</u>	<u>-</u>	<u>7,247</u>	<u>8,447</u>
Total expenditures	<u>7,247</u>	<u>-</u>	<u>7,247</u>	<u>8,447</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 6,813)</u>	<u>13</u>	<u>( 6,800)</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><u>1,187</u></u>	<u>13</u>	\$ <u><u>1,200</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>1,187</u>		
Fund balance – ending		\$ <u><u>1,200</u></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, 2009**

	<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>811</u>	\$ <u>94</u>	\$ <u>905</u>	\$ <u>905</u>
Total revenues	<u>811</u>	<u>94</u>	<u>905</u>	<u>905</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, and related services	<u>5,990</u>	<u>273</u>	<u>6,263</u>	<u>12,887</u>
Total expenditures	<u>5,990</u>	<u>273</u>	<u>6,263</u>	<u>12,887</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>5,179</u> )	( <u>179</u> )	( <u>5,358</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><u>6,803</u></u>	( <u>179</u> )	\$ <u><u>6,624</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>6,803</u>		
Fund balance – ending		\$ <u><u>6,624</u></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, 2009**

	<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>972</u>	\$ <u>182</u>	\$ <u>1,154</u>	\$ <u>1,154</u>
Total revenues	<u>972</u>	<u>182</u>	<u>1,154</u>	<u>1,154</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, building construction, improvements, and related services	<u>4,910</u>	<u>1,579</u>	<u>6,489</u>	<u>16,227</u>
Total expenditures	<u>4,910</u>	<u>1,579</u>	<u>6,489</u>	<u>16,227</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>3,938</u> )	( <u>1,397</u> )	( <u>5,335</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><u>11,135</u></u>	( <u>1,397</u> )	\$ <u><u>9,738</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>11,135</u>		
Fund balance – ending		\$ <u><u>9,738</u></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, 2009

	<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>4,499</u>	<u>34</u>	<u>4,533</u>	<u>4,543</u>
Total expenditures	<u>4,499</u>	<u>34</u>	<u>4,533</u>	<u>4,543</u>
Excess (deficiency) of revenues over (under) expenditures	( <u>4,457</u> )	( <u>33</u> )	( <u>4,490</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>43</u></u>	( <u>33</u> )	\$ <u><u>10</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>43</u>		
Fund balance – ending		\$ <u><u>10</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, 2009

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>419</u>	\$ <u>4</u>	\$ <u>423</u>	\$ <u>423</u>
Total revenues	<u>419</u>	<u>4</u>	<u>423</u>	<u>423</u>
Expenditures:				
Capital outlay:				
Vehicles, software, and				
Courthouse renovations	<u>4,330</u>	<u>-</u>	<u>4,330</u>	<u>4,823</u>
Total expenditures	<u>4,330</u>	<u>-</u>	<u>4,330</u>	<u>4,823</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 3,911)</u>	<u>4</u>	<u>( 3,907)</u>	<u>( 4,400)</u>
Other financing sources (uses):				
Debt issuance	<u>4,400</u>	<u>-</u>	<u>4,400</u>	<u>4,400</u>
Total other financing sources (uses)	<u>4,400</u>	<u>-</u>	<u>4,400</u>	<u>4,400</u>
Net change in fund balance	\$ <u><u>489</u></u>	<u>4</u>	\$ <u><u>493</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>489</u>		
Fund balance – ending		\$ <u><u>493</u></u>		

**COLLIN COUNTY, TEXAS**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget (GAAP Basis) and Actual  
Capital Improvement Tax Notes Series 2001A Capital Projects Fund  
From Inception and for the Year Ended September 30, 2009

	<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>296</u>	<u>1</u>	<u>297</u>	<u>297</u>
Total revenues	<u>2,183</u>	<u>1</u>	<u>2,184</u>	<u>2,184</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, and web project for voting system	6,474	-	6,474	( 18,526)
Issuance cost	<u>25</u>	<u>-</u>	<u>25</u>	<u>25,200</u>
Total expenditures	<u>6,499</u>	<u>-</u>	<u>6,499</u>	<u>6,674</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 4,316)</u>	<u>1</u>	<u>( 4,315)</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>\$ 174</u>	<u>1</u>	<u>\$ 175</u>	<u>\$ -</u>
Fund balance – beginning		<u>174</u>		
Fund balance – ending		<u>\$ 175</u>		



**COLLIN COUNTY, TEXAS**  
Combining Statement of Net Assets

Internal Service Funds

September 30, 2009

<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	\$ 1,847	\$ 1,102	\$ 209	\$ 501	\$ 6,408	\$ 94	\$ 235	\$ 10,396
Investments	-	-	-	-	4,533	-	-	4,533
Receivables:								
Due from other funds	-	-	-	-	123	-	-	123
Miscellaneous receivables	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>
Total current assets	<u>1,854</u>	<u>1,102</u>	<u>209</u>	<u>501</u>	<u>11,064</u>	<u>94</u>	<u>235</u>	<u>15,059</u>
Capital assets (net of accumulated depreciation):								
Buildings and systems	-	-	-	-	-	-	2,539	2,539
Machinery and equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,639</u>	<u>2,639</u>
Total assets	<u>\$ 1,854</u>	<u>\$ 1,102</u>	<u>\$ 209</u>	<u>\$ 501</u>	<u>\$ 11,064</u>	<u>\$ 94</u>	<u>\$ 2,874</u>	<u>\$ 17,698</u>
<b>Liabilities</b>								
Current liabilities:								
Accounts payable	\$ 12	\$ 25	\$ 25	\$ -	\$ 2,447	\$ 29	\$ 6	\$ 2,544
Payroll payable	-	-	-	-	6	-	12	18
Claims payable	446	638	-	-	855	-	-	1,939
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>195</u>	<u>195</u>
Total current liabilities	<u>458</u>	<u>663</u>	<u>25</u>	<u>-</u>	<u>3,308</u>	<u>29</u>	<u>213</u>	<u>4,696</u>
Noncurrent liabilities:								
Advance from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,700</u>	<u>1,700</u>
Total liabilities	<u>458</u>	<u>663</u>	<u>25</u>	<u>-</u>	<u>3,308</u>	<u>29</u>	<u>1,913</u>	<u>6,396</u>
<b>Net assets</b>								
Invested in capital assets	-	-	-	-	-	-	2,639	2,639
Unrestricted	<u>1,396</u>	<u>439</u>	<u>184</u>	<u>501</u>	<u>7,756</u>	<u>65</u>	<u>( 1,678)</u>	<u>8,663</u>
Total net assets	<u>\$ 1,396</u>	<u>\$ 439</u>	<u>\$ 184</u>	<u>\$ 501</u>	<u>\$ 7,756</u>	<u>\$ 65</u>	<u>\$ 961</u>	<u>\$ 11,302</u>

**COLLIN COUNTY, TEXAS**  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended September 30, 2009

	<u>Liability Insurance</u>	<u>Workers' Compensation Insurance</u>	<u>Flexible Benefits</u>	<u>Unemployment Assessment</u>	<u>Insurance Claim</u>	<u>Employee Paid Benefits</u>	<u>Animal Safety</u>	<u>Total</u>
Operating revenues:								
Premiums	\$ 1,075	\$ 450	\$ 2,719	\$ 4	\$ 16,376	\$ 390	\$ -	\$ 21,014
Charges for services	-	-	-	-	-	-	1,212	1,212
Other	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>341</u>	<u>-</u>	<u>2</u>	<u>368</u>
Total operating revenues	<u>1,100</u>	<u>450</u>	<u>2,719</u>	<u>4</u>	<u>16,717</u>	<u>390</u>	<u>1,214</u>	<u>22,594</u>
Operating expenses:								
Administration	3	48	-	-	1,209	-	761	2,021
Benefits	965	647	2,699	44	18,169	374	-	22,898
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117</u>	<u>117</u>
Total operating expenses	<u>968</u>	<u>695</u>	<u>2,699</u>	<u>44</u>	<u>19,378</u>	<u>374</u>	<u>878</u>	<u>25,036</u>
Operating income (loss)	132	( 245)	20	( 40)	( 2,661)	16	336	( 2,442)
Nonoperating revenues (expenses):								
Interest income	<u>8</u>	<u>9</u>	<u>-</u>	<u>4</u>	<u>199</u>	<u>-</u>	<u>1</u>	<u>221</u>
Total nonoperating revenues (expenses)	<u>8</u>	<u>9</u>	<u>-</u>	<u>4</u>	<u>199</u>	<u>-</u>	<u>1</u>	<u>221</u>
Change in net assets	140	( 236)	20	( 36)	( 2,462)	16	337	( 2,221)
Total net assets – beginning	<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>
Total net assets – ending	<u>\$ 1,396</u>	<u>\$ 439</u>	<u>\$ 184</u>	<u>\$ 501</u>	<u>\$ 7,756</u>	<u>\$ 65</u>	<u>\$ 961</u>	<u>\$ 11,302</u>

**COLLIN COUNTY, TEXAS**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended September 30, 2009

	<b>Liability Insurance</b>	<b>Workers' Compensation Insurance</b>	<b>Flexible Benefits</b>	<b>Unemployment Assessment</b>	<b>Insurance Claim</b>	<b>Employee Paid Benefits</b>	<b>Animal Safety</b>	<b>Total</b>
Cash flows from operating activities:								
Receipts from customers and users	\$ 1,075	\$ 450	\$ 2,719	\$ 4	\$ 16,283	\$ 390	\$ 1,214	\$ 22,135
Insurance recovery	20	-	-	-	341	-	-	361
Administration costs	( 3)	( 48)	-	-	( 1,209)	-	( 987)	( 2,247)
Benefits paid	( 964)	( 685)	( 2,692)	( 59)	( 17,829)	( 345)	-	( 22,574)
Net cash provided (used) by operating activities	<u>128</u>	<u>( 283)</u>	<u>27</u>	<u>( 55)</u>	<u>( 2,414)</u>	<u>45</u>	<u>227</u>	<u>( 2,325)</u>
Cash flows from investing activities:								
Sale (purchase) of investments	-	-	-	-	( 147)	-	-	( 147)
Interest income	<u>8</u>	<u>9</u>	<u>-</u>	<u>4</u>	<u>199</u>	<u>-</u>	<u>1</u>	<u>221</u>
Net cash provided by investing activities	<u>8</u>	<u>9</u>	<u>-</u>	<u>4</u>	<u>52</u>	<u>-</u>	<u>1</u>	<u>74</u>
Net increase (decrease) in cash and cash equivalents	136	( 274)	27	( 51)	( 2,362)	45	228	( 2,251)
Cash and cash equivalents – October 1, 2008	<u>1,711</u>	<u>1,376</u>	<u>182</u>	<u>552</u>	<u>8,770</u>	<u>49</u>	<u>7</u>	<u>12,647</u>
Cash and cash equivalents – September 30, 2009	<u>\$ 1,847</u>	<u>\$ 1,102</u>	<u>\$ 209</u>	<u>\$ 501</u>	<u>\$ 6,408</u>	<u>\$ 94</u>	<u>\$ 235</u>	<u>\$ 10,396</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	<u>\$ 132</u>	<u>\$ ( 245)</u>	<u>\$ 20</u>	<u>\$ ( 40)</u>	<u>\$ ( 2,661)</u>	<u>\$ 16</u>	<u>\$ 336</u>	<u>\$ ( 2,442)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation expense	-	-	-	-	-	-	117	117
(Increase) decrease in intergovernmental receivable	( 5)	-	-	-	29	-	-	24
(Increase) decrease in due from other funds	-	-	-	-	( 123)	-	-	( 123)
Increase (decrease) in accounts payable	1	( 38)	7	( 15)	340	29	( 1)	323
Increase (decrease) in payroll payable	-	-	-	-	1	-	-	1
Increase (decrease) in due to other funds	-	-	-	-	-	-	58	58
Increase (decrease) in advance from other funds	-	-	-	-	-	-	( 283)	( 283)
Total adjustments	<u>( 4)</u>	<u>( 38)</u>	<u>7</u>	<u>( 15)</u>	<u>247</u>	<u>29</u>	<u>( 109)</u>	<u>117</u>
Net cash provided (used) by operating activities	<u>\$ 128</u>	<u>\$ ( 283)</u>	<u>\$ 27</u>	<u>\$ ( 55)</u>	<u>\$ ( 2,414)</u>	<u>\$ 45</u>	<u>\$ 227</u>	<u>\$ ( 2,325)</u>

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds

For the Fiscal Year Ended September 30, 2009

<u>UNCLAIMED HOLDINGS</u>	<u>Balance October 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2009</u>
<u>Assets</u>				
Cash and cash equivalents	\$ <u>330</u>	\$ <u>19</u>	\$ <u>7</u>	\$ <u>342</u>
Total assets	\$ <u>330</u>	\$ <u>19</u>	\$ <u>7</u>	\$ <u>342</u>
<u>Liabilities</u>				
Due to others	\$ <u>330</u>	\$ <u>23</u>	\$ <u>11</u>	\$ <u>342</u>
Total liabilities	\$ <u>330</u>	\$ <u>23</u>	\$ <u>11</u>	\$ <u>342</u>
 <u>STATE FEES AGENCY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,224	\$ 6,940	\$ 7,108	\$ 1,056
Due from other agency funds	-	116	116	-
Miscellaneous receivables	<u>5</u>	<u>37</u>	<u>5</u>	<u>37</u>
Total assets	\$ <u>1,229</u>	\$ <u>7,093</u>	\$ <u>7,229</u>	\$ <u>1,093</u>
<u>Liabilities</u>				
Due to other governments	\$ 183	\$ 5,953	\$ 6,008	\$ 128
Due to others	<u>1,046</u>	<u>1,010</u>	<u>1,091</u>	<u>965</u>
Total liabilities	\$ <u>1,229</u>	\$ <u>6,963</u>	\$ <u>7,099</u>	\$ <u>1,093</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2009

<u>SHERIFF</u>	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 5,226	\$ 5,226	\$ -
Total assets	\$ -	\$ 5,226	\$ 5,226	\$ -
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 1,065	\$ 1,065	\$ -
Due to other agency funds	-	3,495	3,495	-
Due to others	-	262	262	-
Total liabilities	\$ -	\$ 4,822	\$ 4,822	\$ -
 <u>DISTRICT CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 2,515	\$ 5,084	\$ 5,776	\$ 1,823
Investments	2,179	739	691	2,227
Total assets	\$ 4,694	\$ 5,823	\$ 6,467	\$ 4,050
<u>Liabilities</u>				
Due to others	\$ 4,694	\$ 5,823	\$ 6,467	\$ 4,050
Total liabilities	\$ 4,694	\$ 5,823	\$ 6,467	\$ 4,050

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds, continued

For the Fiscal Year Ended September 30, 2009

<u>DISTRICT CLERK - OTHER</u>	<u>Balance October 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2009</u>
<u>Assets</u>				
Cash and cash equivalents	\$ <u>804</u>	\$ <u>6,378</u>	\$ <u>6,287</u>	\$ <u>895</u>
Total assets	\$ <u>804</u>	\$ <u>6,378</u>	\$ <u>6,287</u>	\$ <u>895</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 8	\$ 8	\$ -
Due to other agency funds	-	991	991	-
Cash bonds outstanding	723	763	667	819
Cost deposits outstanding	81	7,814	7,819	76
Child support payable	<u>-</u>	<u>1,117</u>	<u>1,117</u>	<u>-</u>
Total liabilities	\$ <u>804</u>	\$ <u>10,693</u>	\$ <u>10,602</u>	\$ <u>895</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,822	\$ 8,547	\$ 8,998	\$ 3,371
Investments	<u>9,928</u>	<u>7,553</u>	<u>10,675</u>	<u>6,806</u>
Total assets	\$ <u>13,750</u>	\$ <u>16,100</u>	\$ <u>19,673</u>	\$ <u>10,177</u>
<u>Liabilities</u>				
Due to others	\$ <u>13,750</u>	\$ <u>16,100</u>	\$ <u>19,673</u>	\$ <u>10,177</u>
Total liabilities	\$ <u>13,750</u>	\$ <u>16,100</u>	\$ <u>19,673</u>	\$ <u>10,177</u>

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2009

<u>COUNTY CLERK - OTHER</u>	<u>Balance October 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2009</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 2,149	\$ 14,139	\$ 14,225	\$ 2,063
Miscellaneous receivables	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>
Total assets	<u>\$ 2,149</u>	<u>\$ 14,141</u>	<u>\$ 14,227</u>	<u>\$ 2,063</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 33	\$ 32	\$ 1
Due to other agency funds	-	1,392	1,392	-
Due to others	19	5,416	5,419	16
Cash bonds outstanding	<u>2,130</u>	<u>2,082</u>	<u>2,166</u>	<u>2,046</u>
Total liabilities	<u>\$ 2,149</u>	<u>\$ 8,923</u>	<u>\$ 9,009</u>	<u>\$ 2,063</u>
 <u>TAX ASSESSOR/COLLECTOR</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 12,284	\$ 1,597,984	\$ 1,600,538	\$ 9,730
Miscellaneous receivables	<u>29</u>	<u>6,353</u>	<u>6,347</u>	<u>35</u>
Total assets	<u>\$ 12,313</u>	<u>\$ 1,604,337</u>	<u>\$ 1,606,885</u>	<u>\$ 9,765</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,867	\$ 1,382,605	\$ 1,382,971	\$ 5,501
Due to others	<u>6,446</u>	<u>290,876</u>	<u>293,058</u>	<u>4,264</u>
Total liabilities	<u>\$ 12,313</u>	<u>\$ 1,673,481</u>	<u>\$ 1,676,029</u>	<u>\$ 9,765</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2009

JUSTICE OF THE PEACE, <u>PRECINCT 1</u>	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<u>Assets</u>				
Cash and cash equivalents	\$ <u>4</u>	\$ <u>2,068</u>	\$ <u>2,059</u>	\$ <u>13</u>
Total assets	\$ <u>4</u>	\$ <u>2,068</u>	\$ <u>2,059</u>	\$ <u>13</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 14	\$ 14	\$ -
Due to other agency funds	-	698	698	-
Due to others	<u>4</u>	<u>1,361</u>	<u>1,352</u>	<u>13</u>
Total liabilities	\$ <u>4</u>	\$ <u>2,073</u>	\$ <u>2,064</u>	\$ <u>13</u>
 JUSTICE OF THE PEACE, <u>PRECINCT 2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>19</u>	\$ <u>496</u>	\$ <u>508</u>	\$ <u>7</u>
Total assets	\$ <u>19</u>	\$ <u>496</u>	\$ <u>508</u>	\$ <u>7</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 13	\$ 13	\$ -
Due to other agency funds	-	159	159	-
Due to others	<u>19</u>	<u>323</u>	<u>335</u>	<u>7</u>
Total liabilities	\$ <u>19</u>	\$ <u>495</u>	\$ <u>507</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, 2009

JUSTICE OF THE PEACE, PRECINCT 3-1	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<u>Assets</u>				
Cash and cash equivalents	\$ 18	\$ 798	\$ 689	\$ 127
Total assets	\$ 18	\$ 798	\$ 689	\$ 127
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 18	\$ 18	\$ -
Due to other agency funds	-	230	230	-
Due to others	18	163	54	127
Total liabilities	\$ 18	\$ 411	\$ 302	\$ 127
 <u>JUSTICE OF THE PEACE, PRECINCT 3-2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 69	\$ 713	\$ 764	\$ 18
Total assets	\$ 69	\$ 713	\$ 764	\$ 18
<u>Liabilities</u>				
Due to other governments	\$ 2	\$ 15	\$ 17	\$ -
Due to other agency funds	-	215	215	-
Due to others	67	486	535	18
Total liabilities	\$ 69	\$ 716	\$ 767	\$ 18

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2009

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<u>JUSTICE OF THE PEACE, PRECINCT 4</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 280	\$ 3,125	\$ 3,150	\$ 255
Total assets	<u>\$ 280</u>	<u>\$ 3,125</u>	<u>\$ 3,150</u>	<u>\$ 255</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 23	\$ 23	\$ -
Due to other agency funds	-	977	977	-
Due to others	<u>280</u>	<u>777</u>	<u>802</u>	<u>255</u>
Total liabilities	<u>\$ 280</u>	<u>\$ 1,777</u>	<u>\$ 1,802</u>	<u>\$ 255</u>
<u>COMMUNITY SUPERVISION - OPERATING</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,858	\$ 7,157	\$ 7,218	\$ 3,797
Miscellaneous receivables	<u>407</u>	<u>2,679</u>	<u>2,771</u>	<u>315</u>
Total assets	<u>\$ 4,265</u>	<u>\$ 9,836</u>	<u>\$ 9,989</u>	<u>\$ 4,112</u>
<u>Liabilities</u>				
Due to others	\$ 4,265	\$ 12,215	\$ 12,368	\$ 4,112
Total liabilities	<u>\$ 4,265</u>	<u>\$ 12,215</u>	<u>\$ 12,368</u>	<u>\$ 4,112</u>
<u>BAIL SECURITY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 50	\$ 5	\$ -	\$ 55
Assets held as security deposits	<u>3,419</u>	<u>-</u>	<u>305</u>	<u>3,114</u>
Total assets	<u>\$ 3,469</u>	<u>\$ 5</u>	<u>\$ 305</u>	<u>\$ 3,169</u>
<u>Liabilities</u>				
Due to others	\$ 3,469	\$ 5	\$ 305	\$ 3,169
Total liabilities	<u>\$ 3,469</u>	<u>\$ 5</u>	<u>\$ 305</u>	<u>\$ 3,169</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2009

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1	\$ 183	\$ 179	\$ 5
Total assets	<u>\$ 1</u>	<u>\$ 183</u>	<u>\$ 179</u>	<u>\$ 5</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 5	\$ 5	\$ -
Due to others	1	65	61	5
Total liabilities	<u>\$ 1</u>	<u>\$ 70</u>	<u>\$ 66</u>	<u>\$ 5</u>
<u>COMMUNITY SUPERVISION</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 877	\$ 7,453	\$ 7,509	\$ 821
Total assets	<u>\$ 877</u>	<u>\$ 7,453</u>	<u>\$ 7,509</u>	<u>\$ 821</u>
<u>Liabilities</u>				
Due to other governments	\$ 1	\$ 6	\$ 7	\$ -
Due to other agency funds	-	4,359	4,359	-
Due to others	876	3,271	3,326	821
Total liabilities	<u>\$ 877</u>	<u>\$ 7,636</u>	<u>\$ 7,692</u>	<u>\$ 821</u>
<u>INMATE TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 84	\$ 2,841	\$ 2,894	\$ 31
Total assets	<u>\$ 84</u>	<u>\$ 2,841</u>	<u>\$ 2,894</u>	<u>\$ 31</u>
<u>Liabilities</u>				
Due to others	\$ 84	\$ 2,841	\$ 2,894	\$ 31
Total liabilities	<u>\$ 84</u>	<u>\$ 2,841</u>	<u>\$ 2,894</u>	<u>\$ 31</u>

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2009

<u>DISTRICT ATTORNEY TRUST</u>	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<u>Assets</u>				
Cash and cash equivalents	\$ 99	\$ 937	\$ 946	\$ 90
Total assets	<u>\$ 99</u>	<u>\$ 937</u>	<u>\$ 946</u>	<u>\$ 90</u>
<u>Liabilities</u>				
Due to others	\$ 99	\$ 937	\$ 946	\$ 90
Total liabilities	<u>\$ 99</u>	<u>\$ 937</u>	<u>\$ 946</u>	<u>\$ 90</u>
 <u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 71	\$ 71	\$ -
Total assets	<u>\$ -</u>	<u>\$ 71</u>	<u>\$ 71</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others	\$ -	\$ 71	\$ 71	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 71</u>	<u>\$ 71</u>	<u>\$ -</u>
 <u>JAIL COMMISSARY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 917	\$ 339	\$ 256	\$ 1,000
Total assets	<u>\$ 917</u>	<u>\$ 339</u>	<u>\$ 256</u>	<u>\$ 1,000</u>
<u>Liabilities</u>				
Due to others	\$ 917	\$ 339	\$ 256	\$ 1,000
Total liabilities	<u>\$ 917</u>	<u>\$ 339</u>	<u>\$ 256</u>	<u>\$ 1,000</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds, continued

For the Fiscal Year Ended September 30, 2009

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<u>CONSTABLE, PRECINCT 1</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 193	\$ 193	\$ -
Total assets	\$ -	\$ 193	\$ 193	\$ -
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 23	\$ 23	\$ -
Due to other agency funds	-	11	11	-
Due to others	-	161	161	-
Total liabilities	\$ -	\$ 195	\$ 195	\$ -
<u>CONSTABLE, PRECINCT 2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 9	\$ 9	\$ -
Total assets	\$ -	\$ 9	\$ 9	\$ -
<u>Liabilities</u>				
Due to others	\$ -	\$ 9	\$ 9	\$ -
Total liabilities	\$ -	\$ 9	\$ 9	\$ -
<u>CONSTABLE, PRECINCT 3</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 7	\$ 155	\$ 155	\$ 7
Total assets	\$ 7	\$ 155	\$ 155	\$ 7
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 54	\$ 54	\$ -
Due to others	7	110	110	7
Total liabilities	\$ 7	\$ 164	\$ 164	\$ 7

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds, continued

For the Fiscal Year Ended September 30, 2009

<u>CONSTABLE, PRECINCT 4</u>	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<u>Assets</u>				
Cash and cash equivalents	\$ 3	\$ 240	\$ 236	\$ 7
Total assets	<u>\$ 3</u>	<u>\$ 240</u>	<u>\$ 236</u>	<u>\$ 7</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 75	\$ 75	\$ -
Due to others	3	159	155	7
Total liabilities	<u>\$ 3</u>	<u>\$ 234</u>	<u>\$ 230</u>	<u>\$ 7</u>
 <u>TOTALS - ALL AGENCY FUNDS</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 29,414	\$ 1,671,100	\$ 1,675,001	\$ 25,513
Investments	12,107	8,292	11,366	9,033
Assets held as security deposits	3,419	-	305	3,114
Receivables:				
Due from other agency funds	-	116	116	-
Miscellaneous receivables	441	9,071	9,125	387
Total assets	<u>\$ 45,381</u>	<u>\$ 1,688,579</u>	<u>\$ 1,695,913</u>	<u>\$ 38,047</u>
<u>Liabilities</u>				
Due to other governments	\$ 6,053	\$ 1,389,740	\$ 1,390,163	\$ 5,630
Due to other agency funds	-	12,586	12,586	-
Due to others	36,394	342,803	349,721	29,476
Cash bonds outstanding	2,853	2,845	2,833	2,865
Cost deposits outstanding	81	7,814	7,819	76
Child support payable	-	1,117	1,117	-
Total liabilities	<u>\$ 45,381</u>	<u>\$ 1,756,905</u>	<u>\$ 1,764,239</u>	<u>\$ 38,047</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 regarding the County's financial health.

## Contents

## Section

### Financial Trends

1

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

Table 1.1 - Net Assets by Component

Table 1.2 - Changes in Net Assets

Table 1.3 - Fund Balances, Governmental Funds

Table 1.4 - Changes in Fund Balances, Governmental Funds

### Revenue Capacity

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

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

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

Table 2.3 - Principal Taxpayers and Chart

Table 2.4 - Property Tax Levies and Collections

### Debt Capacity

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

Table 3.1 - Ratios of Outstanding Debt by Type

Table 3.2 - Ratio of General Bonded Debt Outstanding

Table 3.3 - Direct and Overlapping Governmental Activities Debt

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### Demographic and Economic Information

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

Table 4.1 - Demographic and Economic Statistics

Table 4.2 - Principal Employers and Chart

### Operating Information

5

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

Table 5.1 - County Employees by Function and Chart

Table 5.2 - Operating Indicators by Function/Program

Table 5.3 - Capital Asset Statistics by Function/Program

## Sources:

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



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## Section 1 - Financial Trends

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

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities								
Invested in capital assets, net of related debt	\$ 204,428	\$ 215,382	\$ 210,505	\$ 216,934	\$ 215,624	\$ 241,239	\$ 253,798	\$ 280,844
Restricted	28,814	26,640	25,219	26,830	26,606	28,220	25,727	25,019
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>	<u>144,905</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>	<u>\$ 450,768</u>
Business-type activities								
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,887
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 6,883)</u>
Total net assets, business-type activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</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	\$ 287,731
Restricted	28,814	26,640	25,219	26,830	26,606	28,220	25,727	25,019
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>	<u>138,022</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>	<u>\$ 450,772</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 eight years of data presented in this table.

# COLLIN COUNTY, TEXAS

## Table 1.2 - Changes in Net Assets

### Last Eight Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>								
<i>Governmental activities:</i>								
General administration	\$ 16,428	\$ 15,268	\$ 15,961	\$ 26,432	\$ 23,366	\$ 24,506	\$ 28,473	\$ 34,518
Judicial	9,865	11,219	12,324	13,130	13,943	14,983	16,910	17,195
Financial administration	5,606	6,501	7,558	7,905	8,072	9,041	10,183	10,891
Legal	6,979	7,582	8,382	8,619	8,828	9,580	10,793	11,254
Public facilities	10,804	12,653	15,696	13,509	13,205	18,574	17,751	18,129
Equipment services	2,245	2,155	2,322	2,418	2,501	2,223	2,558	2,320
Public safety	33,302	38,547	42,741	44,463	48,525	53,331	61,213	61,904
Public transportation	19,377	28,584	16,490	54,856	28,557	9,642	35,834	25,491
Health and welfare	9,415	12,942	13,522	13,977	14,320	15,065	17,814	18,369
Culture and recreation	717	951	5,216	1,079	1,619	1,547	1,617	1,720
Conservation	208	317	278	393	264	320	317	295
Debt service, interest and fiscal charges	11,020	10,485	9,382	14,600	15,436	14,639	17,618	19,267
Total governmental activities expenses	125,966	147,204	149,872	201,381	178,636	173,451	221,081	221,353
Total primary government expenses	\$ 125,966	\$ 147,204	\$ 149,872	\$ 201,381	\$ 178,636	\$ 173,451	\$ 221,081	\$ 221,353
<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	\$ 7,440
Judicial	1,679	1,782	4,022	4,376	2,512	3,769	4,745	4,762
Financial administration	1,710	1,725	2,417	1,357	2,512	2,709	2,832	3,075
Legal	341	167	181	176	239	187	270	256
Public facilities	11	11	11	12	9	64	1,382	576
Equipment services	-	-	-	-	-	-	-	1
Public safety	6,827	5,222	4,030	7,690	9,194	11,081	9,185	9,412
Public transportation	10,046	10,848	9,485	10,816	11,396	12,348	17,789	15,206
Health and welfare	1,647	1,423	1,501	1,539	609	604	1,347	1,112
Culture and recreation	62	63	88	108	-	-	82	33
Debt service, interest and fiscal charges	-	-	-	-	-	-	631	175
Operating grants and contributions	8,551	8,083	6,692	11,390	18,430	23,593	14,239	16,374
Capital grants and contributions	118	99	124	1,291	1,190	1,218	465	1,064
Total governmental activities program revenue	37,076	37,324	35,809	46,081	55,821	65,148	61,350	59,486
Total primary government program revenues	\$ 37,076	\$ 37,324	\$ 35,809	\$ 46,081	\$ 55,821	\$ 65,148	\$ 61,350	\$ 59,486

(continued)

# COLLIN COUNTY, TEXAS

## Table 1.2 - Changes in Net Assets

### Last Eight Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Net (expense)revenue</b>								
Governmental activities	\$ ( 88,890)	\$ ( 109,880)	\$ ( 114,063)	\$ ( 155,300)	\$ ( 122,815)	\$ ( 108,303)	\$ ( 159,731)	\$ ( 161,867)
Total primary government net expense	<u>\$ ( 88,890)</u>	<u>\$ ( 109,880)</u>	<u>\$ ( 114,063)</u>	<u>\$ ( 155,300)</u>	<u>\$ ( 122,815)</u>	<u>\$ ( 108,303)</u>	<u>\$ ( 159,731)</u>	<u>\$ ( 161,867)</u>
<b>General revenue and other changes in net assets</b>								
<i>Governmental activities:</i>								
Property taxes	106,311	118,291	125,285	132,226	142,929	154,165	170,960	174,895
Mixed beverage tax	1,052	1,098	1,209	1,296	1,524	1,831	2,005	2,065
Motor fuel tax	57	57	-	-	-	-	-	-
Unrestricted investment earnings	3,443	2,464	3,737	8,275	6,602	8,948	7,486	3,690
Gain on sale of capital assets	158	204	116	253	-	-	-	-
Miscellaneous	316	221	74	90	54	115	105	73
Extraordinary item-proceeds from punitive damages	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,320</u>	<u>-</u>
Total governmental activities:	<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>\$ 180,556</u>	<u>\$ 180,723</u>
<i>Business-type activities:</i>								
Unrestricted investment earnings	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>
Total business-type activities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>
Total 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>\$ 180,556</u>	<u>\$ 180,727</u>
<b>Changes in net assets</b>								
Governmental activities	\$ 22,447	\$ 12,455	\$ 16,358	\$ ( 13,160)	\$ 28,294	\$ 56,756	\$ 20,825	\$ 18,856
Business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>
Total governmental unit	<u>\$ 22,447</u>	<u>\$ 12,455</u>	<u>\$ 16,358</u>	<u>\$ ( 13,160)</u>	<u>\$ 28,294</u>	<u>\$ 56,756</u>	<u>\$ 20,825</u>	<u>\$ 18,860</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 Eight Fiscal Years (1)**  
**(modified accrual basis of accounting)**  
(amounts expressed in thousands)

	Fiscal Year							
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<i>General Fund:</i>								
Reserved	\$ 2,147	\$ 5,419	\$ 2,620	\$ 6,521	\$ 3,926	\$ 10,601	\$ 5,655	\$ 8,964
Unreserved								
Designated	9,046	9,069	9,698	9,782	10,050	10,583	13,126	9,336
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>	<u>115,326</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>	<u>133,626</u>
<i>All Other Governmental Funds:</i>								
Reserved	123,556	109,217	156,163	184,967	183,939	216,664	228,303	237,162
Unreserved								
Designated								
Special revenue funds	314	349	-	-	696	1,089	1,438	1,499
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>	<u>18,574</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>	<u>\$ 257,235</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>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>	<u>2009</u>
<b>Revenues</b>										
Taxes	\$ 79,833	\$ 92,273	\$ 107,122	\$ 119,421	\$ 124,916	\$ 132,442	\$ 142,390	\$ 154,670	\$ 171,078	\$ 174,870
Fees and permits	8,808	9,723	10,896	11,211	10,355	11,444	12,420	26,831	25,819	24,894
Federal and State funds	6,091	6,645	3,960	5,600	6,588	11,820	8,473	11,831	13,692	16,004
Charges for service	10,761	12,618	11,726	14,267	15,627	15,039	19,245	7,602	8,789	8,879
Fines and forfeitures	2,266	2,386	2,521	2,378	3,110	4,116	4,518	4,415	5,143	4,570
Other local government funds	-	-	-	-	-	-	-	-	-	407
Rental revenues	-	-	-	-	-	-	-	-	-	1,145
Investment earnings	10,570	12,077	7,477	4,307	4,023	8,462	16,744	21,591	15,253	7,268
Miscellaneous	3,448	2,249	2,534	2,839	2,601	3,962	1,286	1,422	2,696	2,089
Total revenues	<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>	<u>240,126</u>
<b>Expenditures</b>										
General administration	12,345	13,901	17,034	16,909	21,515	24,042	22,428	20,389	21,728	25,055
Judicial	7,244	8,552	9,733	11,254	12,126	13,255	14,370	15,407	15,692	15,922
Financial administration	4,473	4,909	5,527	6,720	7,548	7,963	8,319	9,325	9,512	9,977
Legal	4,889	6,017	6,898	7,657	8,302	8,697	8,898	9,808	10,005	10,529
Public facilities	6,065	7,252	7,110	7,766	8,426	8,822	8,761	9,762	10,902	10,520
Equipment services	2,562	2,176	2,210	2,187	2,340	2,369	2,534	2,061	2,271	1,929
Public safety	28,941	33,039	33,310	38,606	42,763	45,560	48,931	54,372	55,786	56,825
Public transportation	10,216	11,430	11,443	13,629	14,437	12,967	16,179	15,676	17,302	21,469
Health and welfare	5,453	7,189	9,117	12,801	13,407	13,903	14,285	14,823	17,302	17,878
Culture and recreation	151	151	672	907	937	1,010	1,098	1,025	1,027	1,098
Conservation	180	191	207	318	270	399	265	330	296	285
Capital outlay	23,620	25,423	49,561	23,383	25,672	42,058	79,424	50,708	73,878	51,139
Debt service										
Principal	11,120	12,375	14,440	17,725	18,151	16,615	15,230	17,755	21,560	28,586
Interest	8,208	8,791	9,516	10,556	9,120	11,382	14,953	15,739	18,062	18,390
Bond issuance costs	-	-	255	50	707	896	263	635	253	373
Advance refunding escrow	-	-	-	-	-	-	-	-	-	1,428
Total expenditures	<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>	<u>271,403</u>
<b>Excess of revenues over (under) expenditures</b>	<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>	<u>( 31,277)</u>

(continued)

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

	<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>	<u>2009</u>
<b>Other Financing Sources (Uses)</b>										
Bonds issued	\$ 61,332	\$ 29,465	\$ 37,548	\$ 8,000	\$ 81,075	\$ 97,040	\$ 64,720	\$ 65,565	\$ 57,715	\$ 67,465
Refunding bonds issued	-	-	-	-	( 15,745)	( 48,586)	-	-	-	-
Payments to escrow agent	-	-	( 11,548)	-	4,303	6,545	404	( 17,348)	( 10,280)	( 23,565)
Premium (discount)										-
on sale of bonds	-	-	-	-	-	-	-	2,676	557	2,142
Capitalized Contribution	-	-	-	-	-	-	( 2,834)	2,834	-	-
Refund of escrow	-	-	-	-	-	-	696	-	-	-
Loan proceeds	-	-	-	-	-	-	4,096	-	-	-
Sale of non-capital equipment	-	-	56	-	-	-	-	-	-	-
Sale of capital assets	70	5	427	204	384	412	1,912	712	572	141
Transfers in	3,099	4,690	4,691	5,605	7,220	7,713	6,600	8,357	20,116	36,990
Transfers out	( 3,099)	( 3,990)	( 4,691)	( 6,315)	( 7,220)	( 7,713)	( 6,600)	( 8,357)	( 20,116)	( 35,473)
Total other financing sources (uses)	<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>	<u>47,700</u>
<b>Extraordinary item-proceeds from punitive damages</b>	-	-	-	-	-	-	-	-	1,320	-
Net change in fund balances	<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>	<u><u>\$ 16,423</u></u>
Debt service as a percentage of noncapital expenditures	18.98%	18.25%	27.43%	19.26%	17.48%	17.21%	17.25%	18.24%	18.58%	22.12%

## 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				
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%
2009	8,825,306	66,273,585	5,983,838	1,057,334	82,140,063	0.2425	70,717,823	86.09%

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

Governmental Subdivision	Percent Applicable to Collin County	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Collin County	100.00%	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.24500	\$ 0.24250	\$ 0.24250
Cities:											
Allen	100.00%	0.57400	0.56400	0.56300	0.56100	0.56000	0.55900	0.55800	0.55800	0.55700	0.55500
Anna	100.00%	0.53278	0.52990	0.58000	0.49970	0.49970	0.52500	0.52500	0.52500	0.57500	0.62273
Blue Ridge	100.00%	0.51784	0.53590	0.54510	0.58424	0.59069	0.56997	0.54479	0.54479	0.55598	0.58087
Carrollton	0.31%	0.59930	0.59930	0.59930	0.59930	0.59930	0.63288	0.63288	0.63288	0.61788	0.61788
Celina	100.00%	0.80659	0.80659	0.80659	0.76000	0.75000	0.74000	0.69000	0.69000	0.65500	0.64500
Dallas	3.09%	0.66750	0.66750	0.69980	0.69980	0.71970	0.74170	0.72920	0.72920	0.74790	0.74790
Fairview	100.00%	0.15000	0.13990	0.13990	0.29000	0.33000	0.34500	0.34500	0.36500	0.36500	0.36500
Farmersville	100.00%	0.65999	0.63194	0.59776	0.29000	0.55445	0.54601	0.59976	0.59976	0.60517	0.58611
Frisco	97.92%	0.37270	0.37000	0.36700	0.43200	0.42296	0.44489	0.45000	0.45000	0.45000	0.46500
Josephine	100.00%	0.43188	0.43351	0.43351	0.43600	0.43501	0.44718	0.37927	0.37927	0.37284	0.48583
Lavon	100.00%	0.41450	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	0.22978
Lucas	100.00%	0.32251	0.37251	0.37251	0.37251	0.37660	0.37660	0.37500	0.37500	0.37500	0.37418
McKinney	100.00%	0.59800	0.59800	0.59800	0.59800	0.59300	0.58800	0.58800	0.58800	0.58550	0.58550
Melissa	100.00%	0.32440	0.42000	0.42000	0.43797	0.49022	0.52000	0.52000	0.52000	0.52000	0.61001
Murphy	100.00%	0.54440	0.41400	0.37640	0.43040	0.46832	0.46830	0.46830	0.46830	0.46830	0.53841
Nevada	100.00%	0.13214	0.13499	0.13499	0.14352	0.14261	0.13884	0.14712	0.14712	0.15499	0.16101
New Hope	100.00%	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
Parker	100.00%	0.35000	0.31696	0.29421	0.27000	0.28200	0.31000	0.37708	0.37708	0.37708	0.37708
Plano	100.00%	0.46850	0.45850	0.45350	0.45350	0.45350	0.45350	0.47350	0.47350	0.47350	0.48860
Princeton	100.00%	0.78263	0.78263	0.70130	0.70130	0.67500	0.67500	0.64970	0.64970	0.64960	0.72839
Prosper	100.00%	0.36000	0.36000	0.36000	0.32410	0.47970	0.40539	0.49882	0.49882	0.52000	0.52000
Richardson	17.09%	0.44385	0.44385	0.44385	0.47785	0.52516	0.52516	0.57516	0.57516	0.57516	0.57516
Royce City	14.42%							0.49450	0.49450	0.49450	0.65760
Sachse	11.12%	0.64670	0.62664	0.58882	0.56006	0.55832	0.55832	0.55341	0.55341	0.55341	0.70582
St. Paul	100.00%	0.22000	0.25000	0.26355	0.48584	0.48584	0.48530	0.44354	0.44354	0.42437	0.42128
Westminster	100.00%	0.14871	0.24000	0.24000	0.23739	0.23739					
Weston	100.00%	0.15000	0.15000	0.15000	0.16096	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000
Wylie	100.00%	0.70000	0.72500	0.72000	0.70500	0.69500	0.69500	0.70678	0.70678	0.73325	0.89890

(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>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>	<b>2009</b>
School Districts:											
Allen I.S.D.	100.00%	\$ 1.89290	\$ 1.76204	\$ 1.83142	\$ 1.87230	\$ 1.93335	\$ 1.91246	\$ 1.77510	\$ 1.77510	\$ 1.47030	\$ 1.54000
Anna I.S.D.	100.00%	1.48000	1.56025	1.56025	1.56999	1.78990	1.82500	1.77140	1.48148	1.48148	1.54005
Blue Ridge I.S.I	98.46%	1.38000	1.72500	1.65000	1.77860	1.77560	1.74070	1.78000	1.78000	1.55600	1.47650
Celina I.S.D.	91.31%	1.63000	1.59000	1.59000	1.75000	1.80000	1.78000	1.74990	1.74799	1.51900	1.54000
Community I.S.	99.58%	1.29282	1.50000	1.43018	1.62000	1.67000	1.67000	1.54000	1.54000	1.49500	1.49500
Farmersville I.S	100.00%	1.39600	1.48900	1.48900	1.54000	1.54000	1.74000	1.61680	1.61680	1.31000	1.31000
Frisco I.S.D.	92.47%	1.44000	1.42000	1.44000	1.51750	1.55750	1.63000	1.58000	1.58000	1.35000	1.39000
Lovejoy I.S.D.	100.00%	1.65000	1.62000	1.62000	1.70300	1.82340	1.82340	1.69340	1.69340	1.47630	1.53500
McKinney I.S.E	100.00%	1.59000	1.64000	1.78500	1.98000	2.00000	2.00000	1.84100	1.84100	1.51700	1.54000
Melissa I.S.D.	100.00%	1.59800	1.59245	1.69562	1.87887	1.99000	1.91000	1.78000	1.78000	1.53500	1.54000
Plano I.S.D.	100.00%	1.57920	1.55310	1.62850	1.73340	1.73340	1.73340	1.57840	1.57840	1.26840	1.32840
Princeton I.S.D.	100.00%	1.37820	1.30880	1.50000	1.69110	1.74776	1.74776	1.59140	1.59140	1.36870	1.49000
Prosper I.S.D.	92.68%	1.53952	1.52220	1.72025	1.81990	1.95150	1.97531	1.80000	1.80000	1.67000	1.64000
Wylie I.S.D.	100.00%	1.57000	1.56090	1.61000	1.72000	1.80000	1.81700	1.70250	1.70250	1.39000	1.59000
Special Districts:											
Seis Lagos											
Utility Dist	100.00%	0.78829	0.62690	0.52991	0.44294	0.40620	0.41950	0.45030	0.45030	0.42892	0.44918
Collin County											
Community											
College	100.00%	0.09672	0.09405	0.09284	0.09193	0.09065	0.08942	0.08768	0.08768	0.08698	0.08630
Frisco											
M.U.D. #1	100.00%	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	0.24500	0.24250	0.24250
Weighted											
Average All											
Entities		0.71592	0.72299	0.72240	0.76526	0.78699	0.80384	0.79023	0.76811	0.70107	0.72768

Source: Central Appraisal District

# COLLIN COUNTY, TEXAS

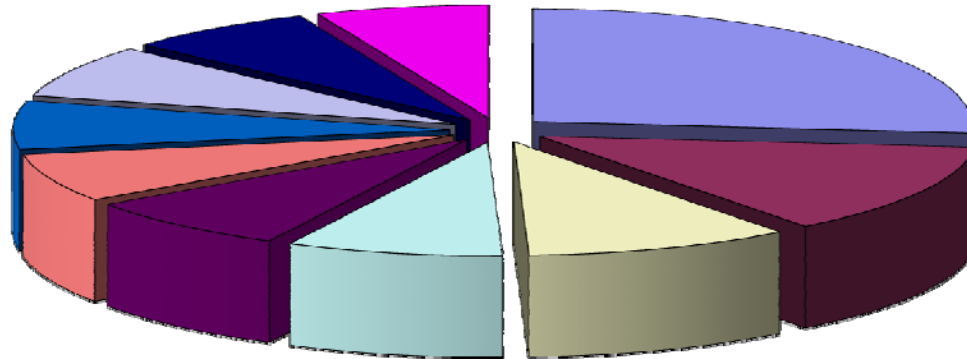
**Table 2.3 - Principal Taxpayers**  
**Current Year and Ten Years Ago**  
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2009		Fiscal Year 2000	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Oncor Electric Delivery Co.	Electric Utility	\$ 449,098	0.64%	\$ 276,594 *	0.88%
Stonebriar Shopping Mall	Commercial	221,340	0.31%	-	-
J C Penney Company	Retail Stores	166,408	0.24%	127,393	0.41%
Electronic Data Systems Corp.	EDP Services	134,920	0.19%	235,062	0.75%
Coventry II DDR/Tdmk Montg.	Farm	133,139	0.19%		0.00%
Southwestern Bell Telephone	Telephone Utility	117,082	0.17%	120,987	0.39%
Willowbend Shopping Center	Commercial	116,500	0.16%	-	-
BPR Shopping Center LP	Commercial	126,956	0.18%	-	-
IBM Credit LLC	Commercial	118,976	0.17%		
AT&T Mobility	Telephone Utility	<u>107,716</u>	0.15%	<u>-</u>	-
Total		\$ <u>1,692,135</u>		\$ <u>760,036</u>	
Total Assessed Value and Percentage of Total		\$ <u>70,717,823</u>	<u>2.39%</u>	\$ <u>31,326,529</u>	<u>2.43%</u>

Source: Tax Rolls

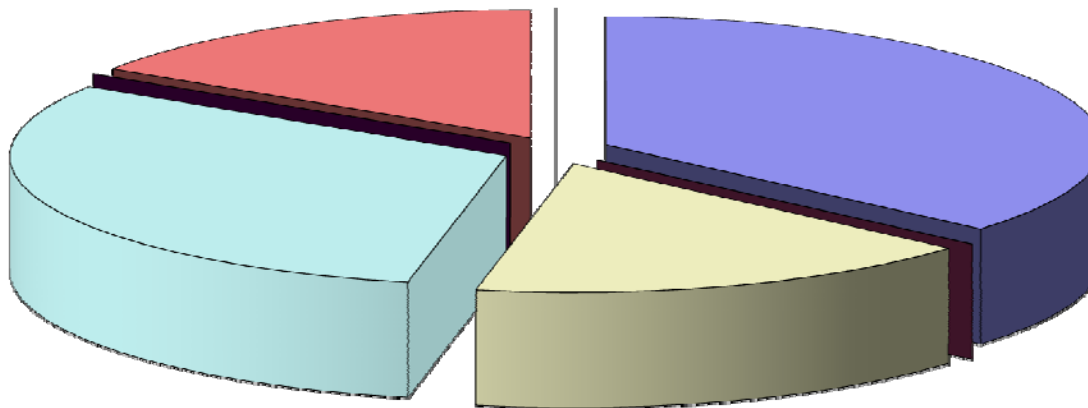
\* Note: Oncor Electric Utilities was formerly known as Texas Utilities Electric Co.

### PRINCIPAL TAXPAYERS 2009



- Oncor Electric Delivery Company
- Stonebriar Shopping Mall
- J C Penney Company
- Electronic Data Systems Corp.
- Coventry II DDR
- Southwestern Bell Telephone
- Willowbend Shopping Center
- BPR Shopping Center LP
- IBM Credit LLC
- AT&T Mobility

### PRINCIPAL TAXPAYERS 2000



- Oncor Electric Delivery Company
- Stonebriar Shopping Mall
- J C Penney Company
- Electronic Data Systems Corp.
- Coventry II DDR
- Southwestern Bell Telephone
- Willowbend Shopping Center
- BPR Shopping Center LP
- IBM Shopping Center LP
- AT&T Mobility

**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, 2009	Pct. of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
1985-99	\$ -	\$ -	-	\$ -	\$ -	\$ 42	\$ -	-	\$ 88	-
2000	79,234	77,715	98.08%	65	79,299	1,541	79,256	99.95%	43	0.05%
2001	92,288	89,972	97.49%	( 807)	91,481	1,447	91,419	99.93%	62	0.07%
2002	105,502	103,880	98.46%	693	106,195	2,235	106,115	99.92%	80	0.08%
2003	116,831	115,642	98.98%	388	117,219	1,458	117,100	99.90%	119	0.10%
2004	122,936	122,665	99.78%	1,415	124,351	1,537	124,202	99.88%	149	0.12%
2005	130,698	130,038	99.50%	1,103	131,801	1,550	131,588	99.84%	213	0.16%
2006	140,485	139,739	99.47%	1,232	141,717	1,719	141,458	99.82%	259	0.18%
2007	151,568	151,364	99.87%	1,498	153,066	1,423	152,787	99.82%	279	0.18%
2008	167,814	167,830	100.01%	1,630	169,444	1,224	169,054	99.77%	390	0.23%
2009	169,873	172,434	101.51%	4,325	174,198	267	172,701	99.14%	<u>1,497</u>	0.87%
									<u>\$ 3,179</u>	

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2009, taxes are levied on calendar year 2008).
- (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			
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
2009	396,245	13,150	-	-	409,395	1.17%	536

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 218 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>
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
2009	409,395	7,547	401,848	0.57%	526

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

\* See the Schedule of Estimated Market Value and Assessed Taxable Value of Property on page 208 for property value.

^ Population data can be found in the Schedule of Demographic and Economic Statistics on page 218.

# **COLLIN COUNTY, TEXAS**

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

**As of September 30, 2009**

(amounts expressed in thousands)

<b>Governmental Unit</b>	<b>Debt Outstanding</b>	<b>Estimated Percentage Applicable*</b>	<b>Estimated Share of Overlapping Debt</b>
Debt repaid with property taxes: County	\$ 409,395	100%	\$ 409,395
Total direct and overlapping debt			\$ 409,395

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>									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit	\$ 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	\$ 17,679,456
Total net debt applicable to limit	<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>	<u>401,848</u>
Legal debt margin	<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>	<u>\$ 17,277,608</u>
Total net debt applicable to the limit as percent of debt limit.	2.17%	2.06%	1.71%	1.65%	1.96%	2.10%	2.32%	2.07%	2.13%	2.27%
Assessed value of real property										\$ 70,717,823
Debt limit 25% of assessed value of real property										
(Article 3, Section 52, Constitution of the State of Texas)										17,679,456
Amount of debt applicable to debt limit:										
Total gross bonded debt										409,395
Less amount available in debt service to retire general obligation bonds and certificates of obligation										<u>7,547</u>
Total amount of net debt applicable to debt limit										<u>401,848</u>
Legal debt margin										<u>\$ 17,277,608</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>
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%
2009	764,500	35,115,568	48,044	*	7.80%

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

\* Unavailable

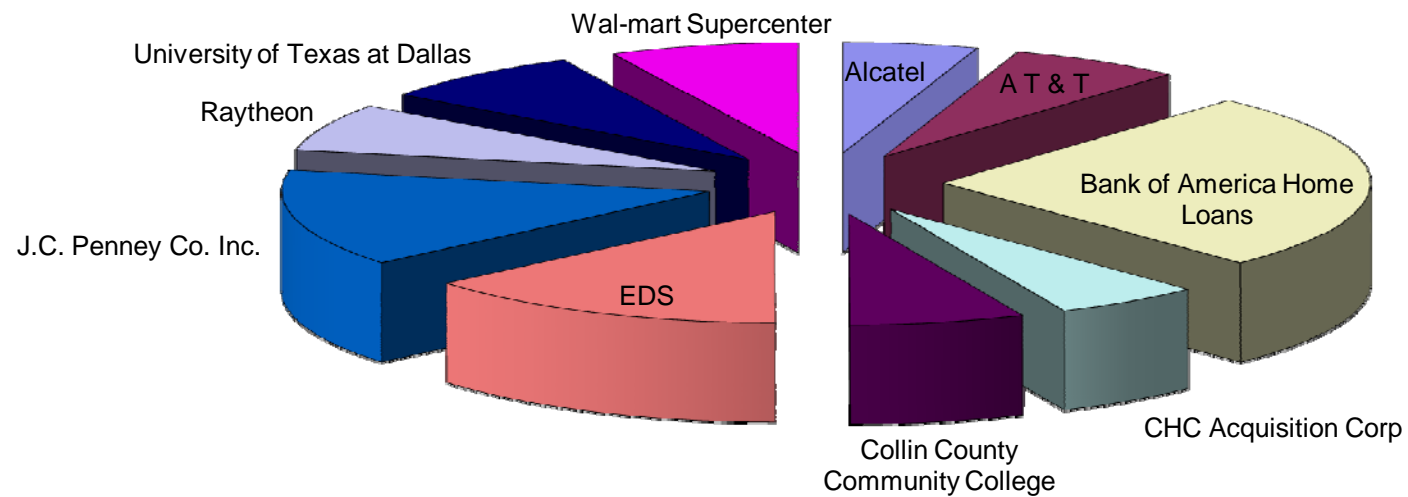
# COLLIN COUNTY, TEXAS

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

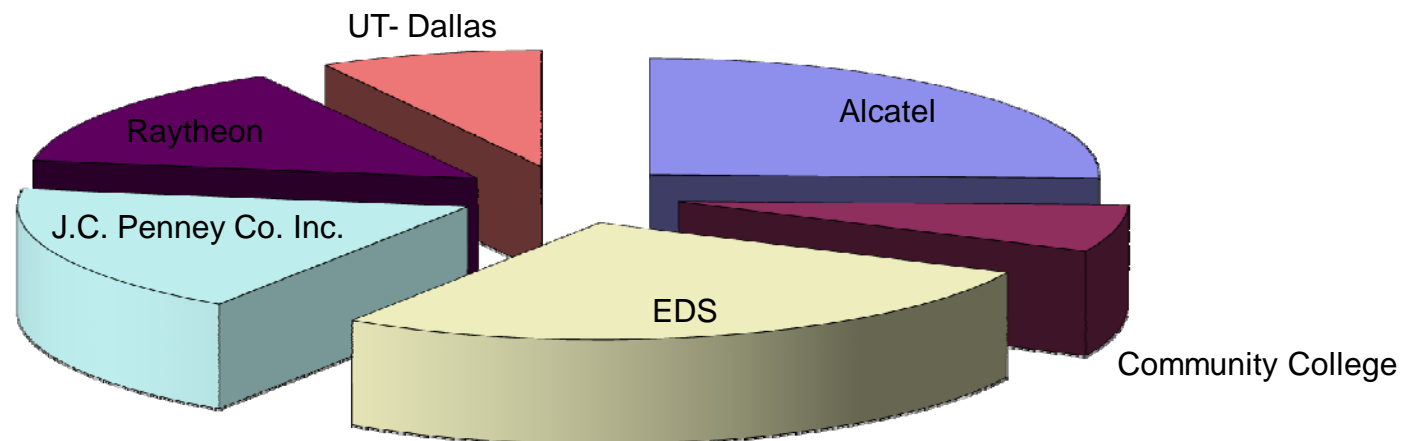
Employer	2009		2000	
	<u>Employees</u>	<u>Percentage of Total County Employees</u>	<u>Employees</u>	<u>Percentage of Total County Employees</u>
Bank of America Home Loans (Formerly Countrywide Home Loans)	9,410	24.16%	-	-
J. C. Penney Co., Inc.	5,100	13.10%	5,000	18.18%
EDS	5,000	12.84%	7,500	27.27%
University of Texas at Dallas	2,830	7.27%	2,200	8.00%
Wal-Mart Supercenter	2,561	6.58%	-	-
Raytheon	2,500	6.42%	4,000	14.55%
Collin County Community College	2,377	6.10%	1,800	6.55%
AT&T	2,350	6.03%	-	-
CHC Acquisition Corp.	2,000	5.14%	-	-
Alcatel	1,830	4.70%	7,000	25.45%
T-Mobile USA, Inc.	1,500	3.85%	-	-
Texas Health Presbyterian Hospital	<u>1,488</u>	<u>3.82%</u>	<u>-</u>	<u>-</u>
Total	<u>38,946</u>	<u>100.01%</u>	<u>27,500</u>	<u>100.00%</u>

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

## Principal Employers 2009



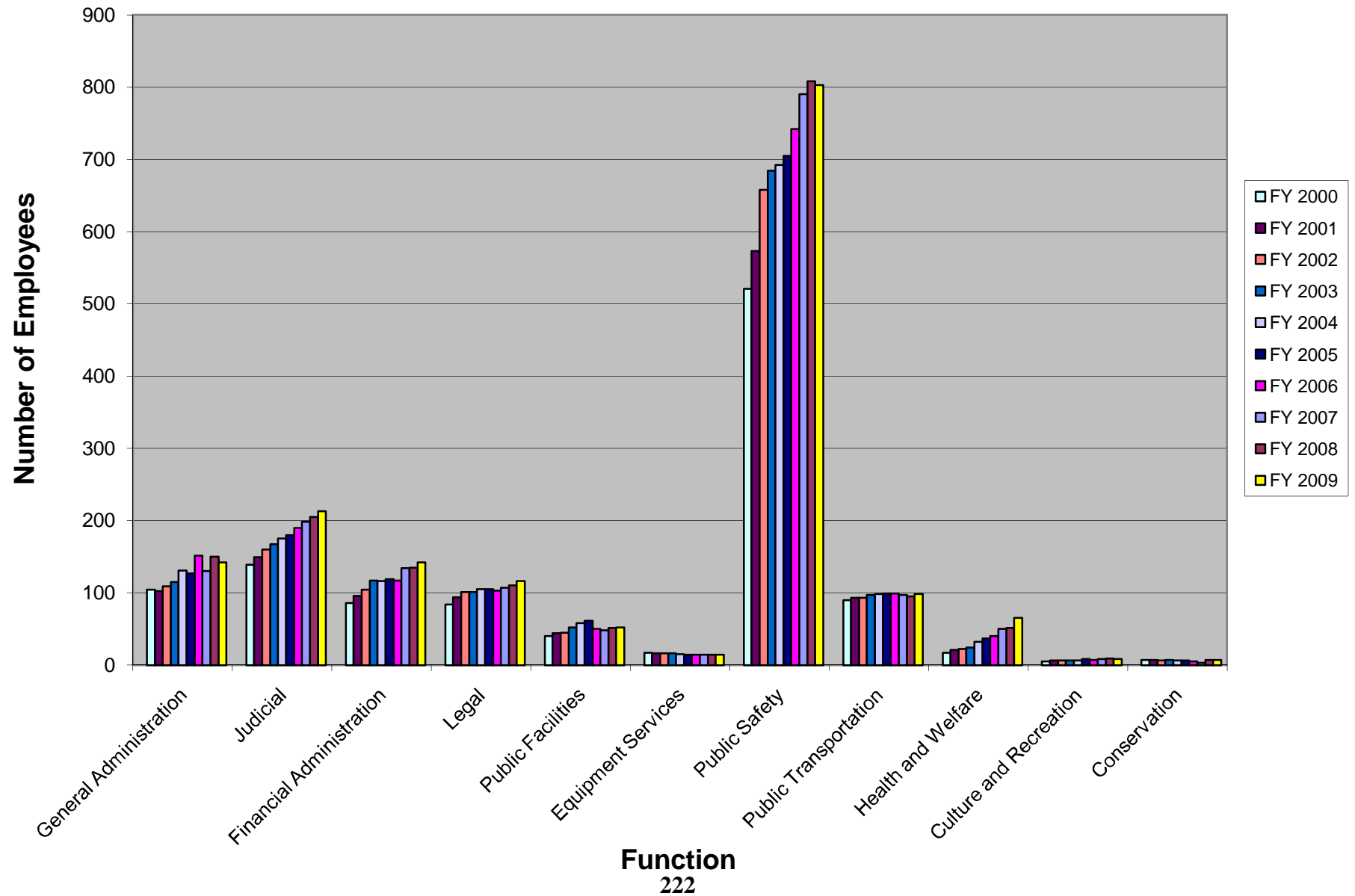
## Principal Employers 2000



**COLLIN COUNTY, TEXAS**  
**Table 5.1 - County Employees by Function**  
**Last Ten Fiscal Years**  
**September 30, 2009**

<b>Function</b>	<b>Fiscal Year</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>	<b>2009</b>
General Administration	104	102	109	115	131	127	151	130	150	142
Judicial	139	149	160	167	175	180	190	198	205	213
Financial Administration	86	96	104	117	116	119	117	134	135	142
Legal	84	94	101	101	105	105	103	107	110	116
Public Facilities	40	44	45	52	58	61	50	48	51	52
Equipment Services	17	16	16	16	15	14	14	14	14	14
Public Safety	521	573	658	684	692	705	742	790	808	803
Public Transportation	90	93	93	97	98	99	99	97	95	98
Health and Welfare	17	21	22	24	32	37	40	50	51	65
Culture and Recreation	5	6	6	6	6	8	7	8	9	8
Conservation	<u>7</u>	<u>7</u>	<u>6</u>	<u>7</u>	<u>6</u>	<u>6</u>	<u>5</u>	<u>3</u>	<u>7</u>	<u>7</u>
Total County Employees	<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>	<u>1,660</u>

## County Employees by Function



**COLLIN COUNTY, TEXAS**  
**Table 5.2 - Operating Indicators by Function/Program**  
**Last Eight Fiscal Years**  
**September 30, 2009**

Function/Program	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Administration</b>								
Number of registered voters	242,445	271,510	309,365	354,321	352,986	380,570	425,994	412,612
Vital statistics filed	17,600	19,162	20,478	21,120	18,325	19,666	41,717	14,720
<b>Judicial</b>								
Number of civil cases	7,747	8,607	11,647	10,136	10,130	10,122	12,856	13,619
Number of criminal cases	2,155	2,573	2,638	3,065	2,914	3,248	4,483	3,996
<b>Financial Administration</b>								
Number of property tax transactions	*	*	286,945	297,123	308,969	343,725	362,081	384,974
Number of registered vehicles	531,760	545,528	563,004	598,404	632,638	686,471	717,030	741,229
<b>Legal</b>								
Number of new felony cases	2,002	2,629	2,609	2,794	3,172	4,608	3,045	2,539
Number of convictions	*	2,162	1,967	2,338	2,313	4,301	4,233	3,786
<b>Public Facilities</b>								
Number of work orders completed	13,141	13,596	14,130	14,375	24,990	39,222	12,266	40,589
Number of construction projects	92	89	59	37	27	28	34	21
<b>Equipment Services</b>								
Number of job orders	6,997	7,183	6,944	6,238	6,918	6,269	6,846	6,157
<b>Public Safety</b>								
Number of autopsies performed	172	198	184	208	166	187	241	437
Number of inspections	7,121	7,839	7,595	7,065	7,413	7,073	1,439	215
Number of emergency responses	17,635	17,326	18,930	18,259	17,901	20,551	20,931	23,892
Number of book-ins	14,633	15,229	15,864	16,520	17,510	18,748	19,299	18,933
<b>Public Transportation</b>								
Miles of road resurfaced	11	17	18	51	60	34	48	46
<b>Health and Welfare</b>								
Number of immunizations	35,488	38,884	33,795	36,289	28,134	26,532	24,318	32,331
Number of clinic visits	16,405	16,684	14,083	14,610	16,317	16,815	11,049	18,198
WIC participants	58,702	64,939	82,249	96,672	95,266	105,072	119,615	135,079
Substance abuse assessments	1,056	1,112	1,175	1,305	1,664	1,836	3,283	3,125
<b>Culture and Recreation</b>								
Number of events	168	200	198	156	163^	107^	137^	204
<b>Conservation</b>								
Number of seminars	395	454	332	347	450	215	264	397
News releases	99	189	149	154	104	117	138	108
Volunteers trained	420	373	333	874	2,129	4,101	6,194	4,909
County extension newsletters	24,590	37,345	32,386	53,950	65,071	76,557	79,401	91,275

\* 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 Eight Fiscal Years**  
**September 30, 2009**

Function/Program	Fiscal Year		2004	2005	2006	2007	2008	2009
	2002	2003						
<b>General Administration</b>								
Number of voting machines	1,380	1,000	1,000	1,000	1,000	1,010	1,420	1,420
<b>Financial Administration</b>								
Formax folder system	0	0	1	1	1	1	1	1
<b>Public Facilities</b>								
Number of County facilities	33	34	34	34	36	36	37	37
<b>Equipment Services</b>								
Number of vehicles in County fleet	270	279	284	301	329	332	324	328
<b>Public Safety</b>								
Number of patrol units	12	12	13	13	13	15	14	14
Number of illegal dumping surveillance cameras	0	0	5	5	5	5	5	5
<b>Public Transportation</b>								
Miles of County asphalt roads	291	308	326	377	436	470	518	564
Number of County bridges maintained	106	113	113	118	90	90	90	90
<b>Health and Welfare</b>								
Number of medical tables	3	3	3	3	3	3	11	11
<b>Culture and Recreation</b>								
Acres of open space	735	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 eight years of data presented in this table.

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



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