

COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

**For the Fiscal Year Ended
September 30, 2011**



***JEFF MAY
COUNTY AUDITOR***

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COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

For the fiscal year ended

September 30, 2011

Prepared by:

Office of County Auditor
Collin County

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COLLIN COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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INTRODUCTORY SECTION

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COLLIN COUNTY

Auditor's Office
2300 Bloomdale Rd.
Suite 3100
McKinney, Texas 75071
www.collincountytx.gov

March 31, 2012

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, 2011, 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 the financial statements of the County for the fiscal year ended September 30, 2011, 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. Based on the audit, the independent auditor concluded there was a reasonable basis for rendering an unqualified opinion on Collin County's financial statements for the fiscal year ended September 30, 2011, and 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 complement 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 is ranked as one of the top growth areas in the state and the country with a population of 801,740. This is up 61% over the 2000 census of 496,800 and 414% 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; maintaining land and vital records; 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. 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 a slow economic recovery after a mild downturn. Population growth is continuing to increase at a rapid pace. In 2011 Collin County's population increased by 10,109 (1.3% annual increase); however this increase is

much less than the average increase of 26,394 annual increase the County has experienced over the past 10 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 73.3% of total revenues in property taxes in 2011. As a result of the economic slowdown in the prior years, property tax revenues decreased by 2.3%; however, reserves were more than sufficient to absorb this decrease without an increase to the tax rate. Real property values are expected to slightly increase in 2012.

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, and another bond issue is expected in 2012. The County is also very active purchasing land and construction of the Outer Loop road project in which a grant of \$12 million was awarded by the State of Texas in 2010 which is funded with the State's Regional Toll Revenue (RTR) Fund. Also in 2011 the County opened a large expansion of the Collin County Courthouse which is intended to house all county and state district courts in one facility, and renovations of the older wing of the Courthouse are underway to allow for this consolidation.

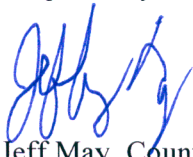
Awards and Acknowledgements

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, 2010. This is the thirty-second 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 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, 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, 2010

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.



Linda C. Sandison

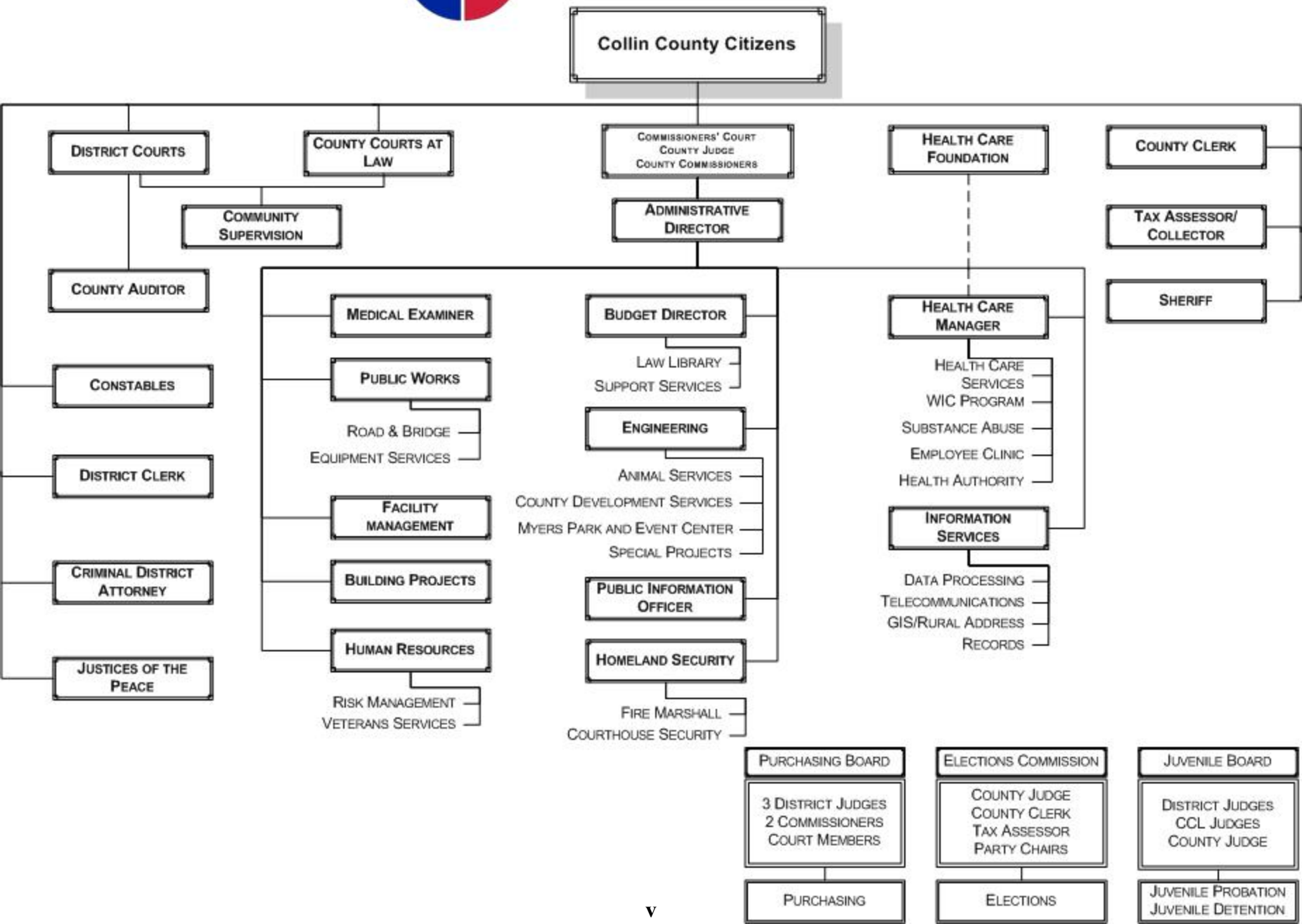
President

Jeffrey R. Enen

Executive Director



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2011

District Officials

Robert T. Dry, Jr.	Judge, 199th Judicial District
Scott Becker	Judge, 219th Judicial District
John Roach, Jr.	Judge, 296th Judicial District
Raymond Wheless	Judge, 366th Judicial District
Suzanne Wooten	Judge, 380th Judicial District
Mark J. Rusch	Judge, 401st Judicial District
Chris Oldner	Judge, 416th Judicial District
Cynthia Wheless	Judge, 417th Judicial District
Jill Willis	Judge, 429th Judicial District
Greg Willis	District Attorney
Patricia Crigger	District Clerk

Commissioners Court

Keith Self	County Judge
Matt Shaheen	Commissioner, Precinct I
Cheryl Williams	Commissioner, Precinct II
Joe Jaynes	Commissioner, Precinct III
Duncan Webb	Commissioner, Precinct IV

County Officials (Elected)

Corrine Mason	Judge, County Court at Law I
Jerry C. Lewis	Judge, County Court at Law II
Lance Baxter	Judge, County Court at Law III
David Rippel	Judge, County Court at Law IV
Dan Wilson	Judge, County Court at Law V
Jay Bender	Judge, County Court at Law VI
Weldon S. Copeland	Judge, Probate Court I
Terry Box	Sheriff
Stacey Kemp	County Clerk
Kenneth Maun	Tax Assessor/Collector
Paul M. Raleeh	J.P., Precinct I
Terry L. Douglas	J.P., Precinct II
Johnny G. Lewis	J.P., Precinct III, Place 1
John E. Payton	J.P., Precinct III, Place 2
Warren M. Yarbrough II	J.P., Precinct IV
Paul Elkins	Constable, Precinct I
Joe Barton	Constable, Precinct II
Charles Presley	Constable, Precinct III
Johnny Todd	Constable, Precinct IV

Other County Officials

Jeff May	County Auditor
Joe Scott	Director, Juvenile Services
John K. Cook	Veterans Service Officer

(continued)

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2011

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 Works
Director, Administrative Services
Elections Administrator
Purchasing Agent
Chief Information Officer
Director, Human Resources
Medical Examiner
Director, Budget

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FINANCIAL SECTION

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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, 2011, 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, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2012, 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 23 and pages 72 through 76 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.

March 31, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

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Management's Discussion and Analysis

This section of the Collin County, Texas (the "County") Comprehensive Annual Financial Report (CAFR) presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2011. 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 \$356.0 million on a government-wide basis at September 30, 2011, a decrease of \$45.4 million from FY2010.
- For the fiscal year, taxes and other revenues of the County's governmental activities amounted to \$233.2 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$170.8 million), charges for services (\$39.5 million) and operating grants and contributions (\$17.9 million). These three revenue sources accounted for 73.2%, 16.9%, and 7.7%, respectively, or 97.9% of total governmental activity revenues.
- Total expenses were \$278.5 million. The largest functional expenses were public transportation (\$70.8 million), general administration (\$67.7 million), and public safety (\$50.9 million).
- Net capital assets were \$435.6 million from governmental type activities. Net depreciation expense attributable to assets of governmental activities amounted to \$21.1 million for 2011.

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 amounts for FY 2010 have been restated to reflect GASB 54 (discussed below).

- The County's governmental funds reported a decrease in fund balance of \$51.9 million for fiscal year 2011, as compared to a decrease of \$32.7 million for fiscal year 2010.
- In 2011, in response to the revised fund balance classifications and requirements of GASB 54, the County combined several funds with the General Fund. The combined General Fund reported a fund balance of \$153.3 million for September 30, 2011, a decrease of \$34.3 million from September 30, 2010. The primary reason for the reduction was the payment to the state retirement system to pre-fund outstanding liabilities by \$40.5 million and to reduce the periodic contribution rate from 13.5% to 7.7%.

General Financial Highlights

- In FY 2011, using a \$12 million state grant received at the end of FY 2010, the County continued its work on the Outer Loop, spending \$4.5 million in 2011 to construct access roads on section connecting US Highway 75 to Texas Highway 121. Total contracts let to date exceed \$9 million.
- 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 2011, the County transferred a net of \$29.7 million from Deferred Contributions for the completion of projects (primarily roads) the county donated to other governmental entities. Although the County will not maintain or own 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 FY 2009 to record the activity of the Collin County Toll Road Authority. The County Commissioners Court is also the Trustee for 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. In late FY 2010, the county received a \$12 million grant from the state to assist in the construction of access roads for the first section of the outer loop from US 75 to State Highway 121.

The County operates an animal shelter that works with local cities and unincorporated areas of the County to handle the disposition of unwanted animals. Each participating city, as well as the County, pays a pro rata share of the operating expenses and construction costs. 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 Commissioners Court acts 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.

In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which is effective for periods that begin after June 15, 2010. The objective of GASB 54 is to enhance the usefulness of fund balance information by 1) clarifying existing governmental fund type definitions, and 2) providing clearer fund balance classifications that can be more consistently applied. Collin County is required to implement GASB 54 for the fiscal year ending September 30, 2011.

GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The classifications are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. Restricted or committed specific revenue sources should comprise a *substantial portion of the fund's resources*.

Collin County, to meet the requirements of GASB 54, combined several funds for reporting purposes where we no longer expected a substantial portion of revenues would be derived from restricted revenue sources. These included certain funds whose primary revenues are received from an allocation of property taxes, as permitted under Texas statutes.

GASB 54 requires fund balance to be reported by purpose or function of restriction, using one of the following five categories:

- **Nonspendable** – Generally means the asset is not expected to be converted to cash, such as inventories; the asset can also be related to monies legally or contractually required to be maintained intact, such as a Debt Service Reserve Fund.
- **Restricted** – Constraints on use of resources either externally imposed (i.e., creditors, contributors, grantors, or laws of other governments), or imposed by law through constitutional provisions of enabling legislation, such as authorization to assess, levy, charge, or otherwise mandate payment of resources. This includes a legally enforceable requirement that resources be used only for the specific purpose.
- **Committed** – Constraints imposed by formal action of the Collin County Commissioners Court to set aside, by court order, a commitment of specific use of resources. Constraints can only be removed or changed by taking the same type of action employed to commit those amounts.
- **Assigned** – An amount intended to be used for a specific purpose, but the amount is neither restricted nor committed. Intent may be expressed by the Commissioners Court or by an official or group to which the governing body has delegated the authority to assign amounts. Assigned fund balances include all remaining amounts reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted, or committed. In governmental funds other than General Fund, assigned fund balance represents the amount intended to be used for the purpose of that fund.
- **Unassigned** – Residual amount for the General Fund; it is the fund balance that has not been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount. The only classification that can report a negative fund balance is the unassigned category.

The following funds, previously reported separately, were combined with the General Fund for reporting purposes:

- Housing Finance Corporation
- Records Archive
- District Courts Records Technology
- Juvenile Probation
- Pre-Trial Release
- Jury
- Myers Park Operating
- Code Inspection
- Juvenile Alternative Education
- Juvenile Out of County Sex Offender Program
- Local Agreement/Funding
- Permanent Improvement

The governmental funds balance sheet has been restated to reflect the requirements of GASB 54. These funds are combined only for reporting purposes; to maintain integrity of the purposes for which they were originally established, the funds noted are not combined into the General Fund for transaction purposes or monthly statutory reporting for Commissioners Court.

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
- Regional Toll Revenue – Wylie (FM 1378)
- Regional Toll Revenue – Outer Loop PH3 (Phase 3) from US Highway 75 to State Highway 121
- Debt Service
- 2003 Election Road Bonds
- 2007 Election Road Bonds

Each of these funds is considered to be a major fund for FY 2011. Financial results from the other governmental funds (nonmajor funds) are combined into a single, aggregated presentation and included in the total. Individual fund data for each of the nonmajor governmental funds is 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 exceptions are Grant Funds and Capital Projects Funds, which are budgeted according to the project budget, with an assigned project number for tracking and recording each transaction by project). 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 reports two proprietary funds – the Collin County Toll Road Authority and its Internal Service Funds as detailed below. 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 Paid Benefits
- 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. Internal Service Funds are accounted for on the full-accrual method of accounting. 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 fines belong to the state. After collection, the monies owed to the other entities are remitted to those entities on a periodic basis. Agency funds are also used for recording receipts of funds by elected officials.

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

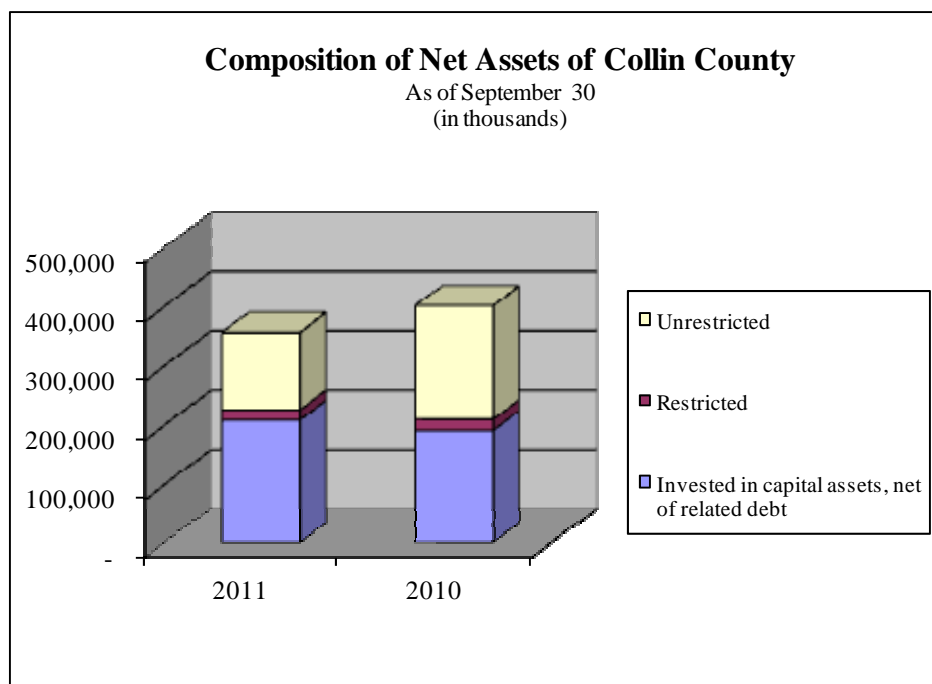
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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, 2011 and September 30, 2010, are summarized and analyzed below:

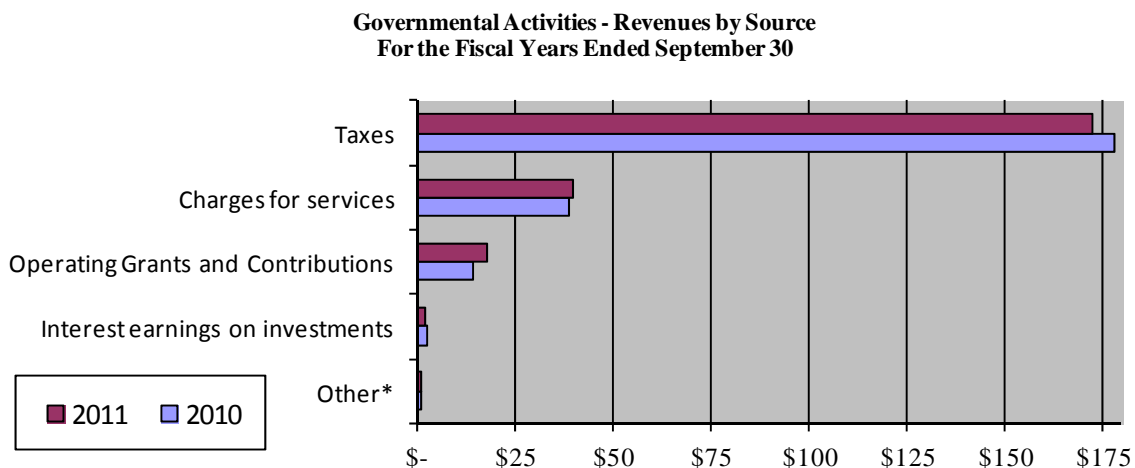


- Net assets serve as a useful indicator of financial position. Assets exceeded liabilities by \$356.0 million as of September 30, 2011, and by \$401.4 million as of September 30, 2010, a net decrease of \$45.4 million. A significant portion of the decrease was due to the previously mentioned \$40.5 million payment to reduce the outstanding employee retirement liability.

Statement of Net Assets As of September 30 (\$ in thousands)		
	2011	2010
Assets:		
Current and Other Assets	\$ 345,626	\$ 436,826
Capital Assets	450,390	425,907
Total Assets	<u>796,016</u>	<u>862,733</u>
Liabilities:		
Current Liabilities	27,421	34,536
Long-term Liabilities	412,553	426,803
Total Liabilities	<u>439,974</u>	<u>461,339</u>
Net Assets:		
Invested in capital assets, net of related debt	209,001	190,886
Restricted	17,446	19,376
Unrestricted	<u>129,595</u>	<u>191,133</u>
Total Net Assets	<u>\$ 356,042</u>	<u>\$ 401,394</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 (56.6%). 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 (4.9%) represent resources subject to external restrictions on their use. Of these restricted net assets, 10.4% are to repay long-term debt, 53.3% (of restricted) are to provide health care services (as established upon sale of the County hospital), 36.1% (of restricted) are for grant programs, and the balance is for the County's Myers Park Foundation.
- The remaining portion of the County's net assets (36.4%) is unrestricted and may be used to meet ongoing obligations to citizens and creditors.
- At September 30, 2011, the County had positive balances in all three categories of net assets.

Reflected below is a comparison of Collin County revenues by source. Revenue decreased in 2011 over 2010 by 0.8%, due primarily to lower taxes collected (-3.2%) and lower investment earnings (-14.3%). Charges for services and operating grants increased in FY 2011 by more than 27% over FY 2010. A summary of the amounts and more detailed explanation is provided below the graph.



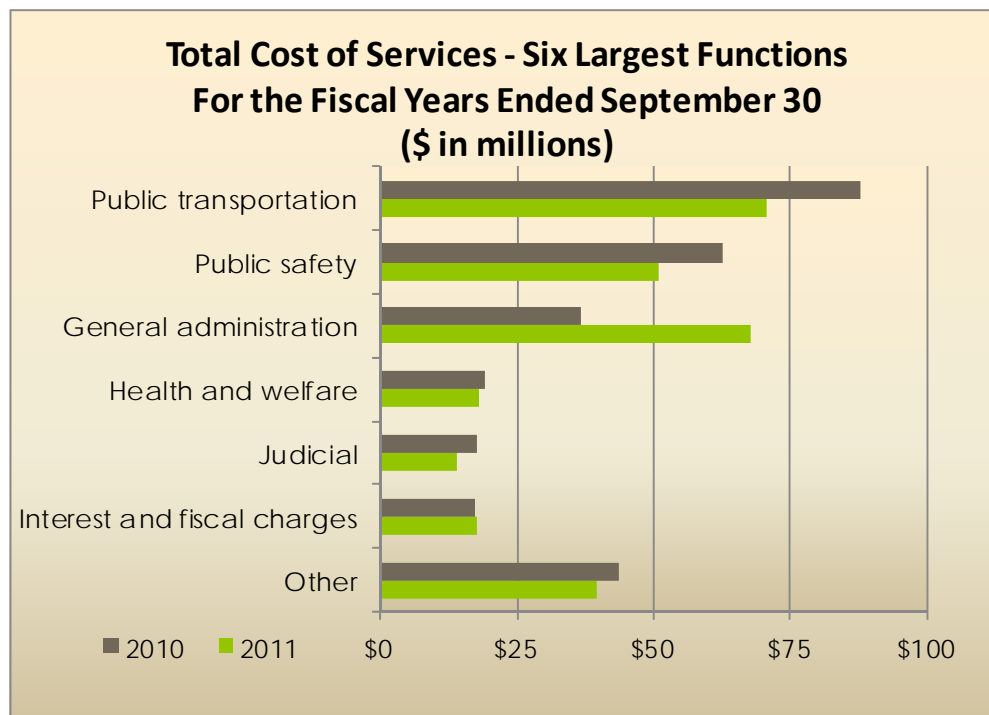
Summarized below are details of the governmental activities of the County for FY 2011 and 2010.

- Program revenues included charges for services, fines and forfeitures, certain licenses and permits, and special assessments, as well as both operating and capital grants and contributions. Program revenues from governmental activities increased by \$4.2 million or 7.9%.
- 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. Taxes, the largest of these revenues, decreased by \$5.7 million or 3.2%.

- Public transportation expense decreased by \$17.0 million or 19.4%, due to completion of roads that were in construction in progress at the end of FY2010.
- Public safety expenses decreased from \$62.5 million to \$50.9 million (-18.6%).
- General administration increased, from \$36.5 million to \$67.7 million (85.6%). This reflects an additional payment for the County retirement plan with the Texas County and District Retirement System. The additional funding was used to pay toward the County's unpaid liability for employee retirement and to reduce the future funding required.

Summary of Changes in Net Assets For the Fiscal Years Ended September 30 (\$ in thousands)				
	2011		2010	
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 39,500		\$ 38,597	
Operating grants and contributions	17,903		14,337	
Capital grants and contributions	<u>388</u>	\$ 57,791	<u>631</u>	\$ 53,565
<i>General Revenues:</i>				
Taxes	\$ 173,194		\$ 178,396	
Unrestricted investment earnings	1,977		2,301	
Miscellaneous	<u>195</u>	<u>175,366</u>	<u>203</u>	<u>180,900</u>
Total revenues		\$ 233,157		\$ 234,465
Expenses				
General administration	\$ 67,690		\$ 36,469	
Judicial	14,110		17,436	
Financial administration	8,822		10,754	
Legal	9,293		11,436	
Public facilities	17,040		16,981	
Equipment services	2,494		2,485	
Public safety	50,875		62,473	
Public transportation	70,789		87,757	
Health and welfare	18,075		19,088	
Culture and recreation	1,522		1,622	
Conservation	235		293	
Interest on long-term debt	<u>17,589</u>		<u>17,078</u>	
Total expenses – before transfers		<u>278,534</u>		<u>283,872</u>
Change in Net Assets		\$(45,377)		\$(49,407)
Net assets as of October 1, 2011 and 2010		<u>401,360</u>		<u>450,767</u>
Net assets as of September 30		<u>\$ 355,983</u>		<u>\$ 401,360</u>

Total Cost and Net Cost of Governmental Activities for Collin County For the Six Largest Functions by Expense For the Fiscal Years Ended September 30 (\$ in thousands)				
Functions/Programs	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
Public transportation	\$ 70,789	\$ 87,757	\$ 49,437	\$ 70,869
Public safety	50,875	62,473	38,135	49,288
General administration	67,690	36,469	60,153	29,015
Health and welfare	18,075	19,088	11,767	12,728
Judicial	14,110	17,436	8,580	12,003
Interest and fiscal charges	17,589	17,078	17,073	16,765
Other	39,406	43,572	35,598	39,640
Total	\$ 278,534	\$ 283,873	\$ 220,743	\$ 230,308



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 \$306.3 million, a decrease of \$51.8 million (14.5%) from the prior year.

Under GASB 54, the classifications of fund balance have changed to reflect the nature of the expected use of the amounts included in the balance. In FY 2010 (pre-GASB54), fund balance was classified as reserved and unreserved, with unreserved further divided into designated or undesignated. In FY 2011, fund balance is split into as many as five uses: nonspendable, restricted, committed, assigned, or unassigned. For Collin County, the fund balance is only categorized into nonspendable, restricted, committed or unassigned; the County does not have assigned uses of fund balance.

Governmental Funds - Total Fund Balance as of September 30, 2011 (in thousands)				
<u>Fund Balance:</u>				<u>Use</u>
Nonspendable	\$	21,814	7.1%	Inventories, Toll Road, Conservation District, Animal Shelter
Restricted		142,659	46.6%	Housing Finance, Records, Road Construction, Debt Service, Special Revenues
Committed		36,605	12.0%	Health Care, Permanent Improvement, Capital Murder Cases, Special Elections, Utility price changes, Pre-trial release, Jury, Myers Park, Code Inspection
Unassigned		<u>105,186</u>	<u>34.3%</u>	General Fund, Juvenile Probation
	\$	<u>306,264</u>	<u>100.0%</u>	

65.7% (\$201.1 million) of fund balance of the governmental funds has been designated as nonspendable, restricted, or committed. The remaining \$105.2 million is classified as unassigned and is available for spending as determined by the Commissioners Court. The unassigned fund balance can only exist in the General Fund.

General Fund

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund is \$105.2 million. The total fund balance in the General Fund is \$153.3 million, a decrease of \$34.3 million or 18.3% from FY 2010.

To get a more detailed picture of the liquidity of the General Fund, the reader may find it useful to compare both the unassigned fund balance and total fund balance to total fund expenditures plus transfers. Total General Fund expenditures plus transfers for FY 2011 were \$195.0 million. Unassigned fund balance represents 54.0% (approximately 197 days) of General Fund expenditures plus transfers; total fund balance is 78.7% (approximately 287 days) of total General Fund expenditures and transfers out for FY 2011. Key factors in the change in fund balance in the General Fund are as follows:

Revenues:

- Property tax revenues increased by \$1.1 million, due to new properties added to the tax roll.
- Federal and state funds were up \$0.2 million from funding in juvenile probation.
- Certain revenues previously classified as Licenses and Permits revenue reclassified to Fees and Charges for Services for FY 2011. The net change between the two revenue classifications in the General Fund was an increase of \$0.3 million from County Clerk fees higher than prior year due to increasing property sales and recording of related deeds.
- Fines increased by \$0.2 million in the Justice of the Peace Offices from improved collections.
- Investment earnings down \$0.3 million due to lower interest earnings and low rates.
- Other revenues increased \$0.2 million for commission earned by the Tax Assessor/Collector.

Expenditures:

- General administration expenses increased by \$34.7 million, due to two payments (\$5.0 million early in the year and an additional payment of \$35.5 million at year end) made to reduce outstanding liabilities for county employee retirement benefits. Other administrative expenses not separately named totaled \$0.8 million less for general administration
- Health and Welfare expenses increased by \$1.2 million, primarily due to additional cost of court-appointed attorneys for indigent defendant representation.
- Capital outlay expenses increased by \$8.6 million from the addition of the new Courthouse addition for the district clerk, district attorney and county courts consolidation.

General Road and Bridge Fund

The General Road and Bridge Fund is the primary fund responsible for maintaining county roads. At the end of FY 2011, fund balance of the General Road and Bridge Fund was \$17.1 million, a decrease over FY 2010 of \$2.1 million, or 10.9% lower. 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 to 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 37 miles in FY 2010. At the end of FY11, the County had resurfaced 321 miles of roads, or an average of 46 miles per year, slightly behind the goal.

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

- Road and Bridge Fund revenues declined by \$3.9 million in FY 2011:
 - Property taxes were not allocated to the Fund as they were in FY 2010, requiring the use of fund balance; taxes dropped by \$4.3 million in FY 2011.
 - In FY 2010, Licenses and Permits were reported with Fees and Charges for Services. These two categories were separated in FY 2011. The net increase of FY 2011 over 2010 totaled \$1.0 million. The increase is attributed to higher collections from the Justice of the Peace, County, and District Courts for moving violations and other crimes on public highways.
 - Federal and state fund revenues decreased by \$0.2 million from FY 2010, due to lower collections for licenses plate renewals.
 - Fines and forfeitures were lower by \$0.2 million in FY 2011 over FY 2010 due to a decrease in title fees collected.
 - Interest and miscellaneous revenues decreased by \$0.2 million over FY 2010.
- Road and Bridge Fund expenditures increased by \$1.2 million from FY 2010 to FY 2011:
 - Road construction and maintenance expenditures increased in FY 2011 by \$0.6 million.
 - Capital outlay expenditures increased in FY 2011 by \$0.6 million, primarily due to automotive equipment purchased to modernize the fleet using more economical vehicles.

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 67.9% of the funding for the Health Care Foundation Fund in FY 2011. Fund balance was lower by \$1.7 million in FY 2011; key factors in the change in fund balance in the Health Care Foundation Fund were:

- Expenditures exceeded revenues in FY 2011 by \$1.6 million.
 - FY 2011 revenues were almost identical to FY 2010 revenues, with FY 2011 being only \$2,779 below FY 2010 revenues.
 - Expenditures were \$1.3 million lower in FY 2011, with decreases in salaries and benefits (\$0.1 million); indigent in-patient hospital care increased (\$0.8 million); and indigent outpatient hospital care increased (\$0.4 million.)

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 three major categories:

- Salaries and benefits;
- Maintenance and operating; and
- Capital purchases.

With the changes brought about from the implementation of Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the General Fund for reporting purposes now includes 12 other funds, as noted above, plus the General Fund. The final amended budget for expenditure appropriation was \$212.2 million, or \$35.7 million higher than the original approved budget of \$176.5 million. Actual expenditures for FY 2011 were \$194.0 million, or 8.6% less than the final amended budget.

General Fund revenues for FY 2011 were higher than the final budget by \$2.8 million:

- Taxes were higher than the final budget by \$0.5 million
- Licenses and permits were higher by \$0.1 million
- Federal and state funds were higher by \$0.2 million
- Fees and Charges for Services were higher by \$0.6 million
- Fines and forfeitures were higher by \$0.2 million
- Rental revenues were lower by \$0.1 million
- Interest was higher than budget by \$0.9 million
- Miscellaneous revenues were higher by \$0.3 million

The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In fiscal year 2011, there were several functions that contributed to actual expenditures being \$18.2 million lower than budgeted expenditures. They include:

- General administration was lower than budget by \$8.4 million, due to:
 - Actual expenses for the County Clerk were \$0.6 million below budgeted expenditures:
 - Salaries and benefits - \$0.1 million
 - Maintenance and operating - \$0.5 million for archive and restoration activities, consultants, and other materials.
 - Actual expenses for Non-Departmental activities were lower than budgeted by \$6.2 million, due to:
 - Salaries and benefits - \$0.2 million in temporary full-time staff and overtime not required
 - Maintenance and operating - \$6.0 million, primarily for:
 - Legal - \$0.3 million
 - OPEB Funding - \$3.5 million, due to the County evaluating OPEB liabilities under GASB 45 and eliminating subsidized post-employment benefits for retirees

- Computer maintenance - \$0.2 million
 - Software maintenance - \$0.3 million
 - Phone system maintenance - \$1.0 million
 - TIF Zone Participation – (\$0.1 million)
 - Program contingency - \$0.3 million
- Actual expenses for Non-Departmental activities were lower than budget by \$0.3 million for non-capitalized computer equipment
- Actual expenses for Information Technology activities were lower than budget by \$0.3 million, due to:
 - Salaries and benefits - \$0.1 million
 - Maintenance and operating - \$0.2 million for consultants
- Actual expenses for Telecommunication activities were lower than budget by \$0.5 million, due to:
 - Maintenance and operating:
 - \$0.3 million for phone services
 - \$0.1 million for cellular services
 - \$0.1 million for consultants
- Judicial actual expenses were lower than budget by \$0.3 million, due to lower expenses for jury duty after the state lowered the second and subsequent days service payment.
- Financial administration actual expenditures were lower than budget by \$0.3 million, due to employee costs, and related benefits in the Texas Assessor/Collector office not spent.
- Legal actual expenses for the District Attorney office were lower than budget by \$0.5 million, due to:
 - Salaries and benefits lower than budgeted by \$0.4 million
 - Maintenance and operating expenses were lower than budget by \$0.1 million, due to lower trial and witness costs and library books
- Public facilities expenses were lower than budget by \$0.4 million, primarily due to:
 - \$0.5 million under budget caused by lower facility building and parking lot maintenance costs and cleaning service costs in all buildings
 - \$0.4 million over budget in electricity and water utility costs
 - \$0.2 million under budget in gas utility costs
 - \$0.1 million under budget for space rental costs
- Equipment services expenses were lower than budget by \$0.3 million, due to:
 - \$0.1 million under budget for heavy equipment repair
 - \$0.1 million under budget for vehicle reconditioning expenses to extend vehicle useful life
 - \$0.1 million auto maintenance costs, primarily due to changeover to new energy efficient vehicles
- Public safety expenses were lower than budget by \$0.3 million, due to:
 - \$0.2 million under budget for lower food costs and detention supplies in Minimum Security

- \$0.1 million under budget for uniform and medical costs in the Juvenile Detention office
- Health and welfare expenses were \$1.2 million lower than budget due to lower than budgeted expenditures for mental health and retardation and inmate health care services.
 - \$0.6 million under budget for inmate health infirmary expenses
 - \$0.6 million under budget for reduced payments for mental health-mental retardation
- Capital outlay expense, which is presented separately from the functional activities, is \$5.1 million below budget, due to:
 - Non-departmental expenses of \$0.6 million for capital expenses:
 - \$0.3 million for budgeted Non-Departmental Capitalized Computer Hardware expenditures not spent
 - \$0.1 million for Information Technology Capitalized Computer Equipment expense lower than budget
 - \$0.2 million for Telecommunication Computer Equipment lower than budget
 - Public Facility expenses of \$4.1 million in Permanent Improvement expenses:
 - \$0.1 million in lower building improvement expenses
 - \$1.1 million in lower building construction expenses
 - \$0.1 million in budgeted consultant expenses not used
 - \$0.2 million in other improvement expenses budgeted and not spent
 - \$1.4 million in office equipment not purchased
 - \$0.1 million in building maintenance not required
 - \$1.1 million in program contingency not required to be spent
 - Equipment services expenses of \$0.3 million for automotive equipment purchases not made

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2011, was \$450.4 million, an increase of \$24.5 million. Detail by type of activity and asset is summarized below.

Major changes for FY 2011 are:

- Added right of way for planned road construction to land: \$0.3 million.
- Additions to buildings: \$37.5 million for courthouse addition.
- Added purchases of \$6.4 million to Machinery and Equipment; purchases were offset by \$0.8 million in items written off when sold as surplus.
- Infrastructure increased by \$8.9 million for road construction.
- Construction in Progress decreased by \$7.3 million, due to completion of the courthouse addition to house the county courts and expand the District Clerk and District Attorney operations.
- Accumulated Depreciation includes \$0.7 million in reductions due to surplus items sold and depreciation expense for 2010 of \$21.2 million – a net change of \$20.5 million.

Capital Assets of Governmental Funds		
As of September 30		
(\$ in thousands)		
	<u>2011</u>	<u>2010</u>
Land	\$ 30,680	\$ 30,351
Buildings and system	262,365	224,892
Improvements other than buildings	6,377	6,377
Machinery and equipment	58,272	52,680
Infrastructure	275,452	266,579
Construction in progress	16,988	24,246
Total capital assets	<u>650,134</u>	<u>605,125</u>
Less: accumulated depreciation	<u>(199,744)</u>	<u>(179,218)</u>
Total capital assets	<u>\$ 450,390</u>	<u>\$ 425,907</u>

Long-term Debt

At September 30, 2011, the County had \$387.6 million in outstanding debt, an increase of \$3.8 million (1.0%).

In FY 2011, the County:

- Paid \$26.7 million in debt service and \$16.7 million in interest costs for debt.
- Refunded certain outstanding debt to take advantage of lower interest rates; additional costs to refund debt included \$0.3 million in bond issuance costs and \$1.9 million in advance refunding escrow payments.
- From the Build America Bonds issued in FY 2009, the County received an interest rate subsidy from the federal government in the amount of \$0.2 million.

Outstanding Long-term Debt		
As of September 30		
(\$ in thousands)		
	<u>2011</u>	<u>2010</u>
General obligation bonds and tax notes issued for:		
Roads	\$ 178,732	\$ 175,203
Refunding prior debt	95,777	78,176
Permanent improvements	50,335	50,544
New courts facility/courthouse	56,596	60,042
Touch-screen voting/web project	-	1,000
Outdoor youth camp	1,250	9,745
Software	<u>4,890</u>	<u>9,095</u>
	<u>\$ 387,580</u>	<u>\$ 383,805</u>

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

Economic Factors

The following economic factors are reflected in the FY 2011 General Fund and other budgets:

- The percentage decrease in real property assessed value for FY 2011 was 2.3% (FY 2010 increase was 0.2%).
- The average unemployment rate in Collin County for 2011 was 7.6% (7.2% in 2010).
- Tax receipts for FY 2011 were \$171.4 million, which is \$4.1 million (2.5%) lower than FY 2010 tax receipts of \$175.5 million.

After experiencing a drop in taxable assessed value in 2009, the County has added to its taxable assessed value in FY 2011 with an increase over FY 2010 of 2.4%. The challenges created by the economic slowdown of the last three years 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 7.6%, which is lower than the rate for Texas, the County is sought after by major corporations looking to relocate offices, as the County has a large and stable professional workforce.

During the fiscal year ended September 30, 2011, an average of 1,194 people moved into the County each month; this is an average of 39 persons per day. In FY 2011, Collin County maintained its position of the 5th fastest growing county in the country; two of its cities, McKinney and Frisco, were recognized as two of the top 10 cities in the nation. The growth continues to provide challenges in keeping up with roads and other infrastructure needs.

The 2010 Census was released for Texas in February, 2011, and showed the County population at 782,341 as of April 1, 2010. The 2010 Census is a 196% increase over the 1990 census of 264,036, and a 59% increase over the 2000 census of 491,772. The estimated population due to additional growth after April 1, 2010 is 801,740 at September 30, 2011.

The County is a member of the North Central Texas Council of Governments, along with 15 other counties in the area. The Council is a voluntary association established to assist local governments in planning for common needs, cooperating for mutual benefit, and coordinating for sound regional development. For example, Mobility 2035 is a master transportation plan updated annually by the association members to address the needs of both rural and urban counties in the area.

The Dallas North Tollway opened a six-lane divided toll road between State Highway 121 and U.S. Highway 380 in FY 2009; frontage roads for the extension of the Tollway north to the county line have been built. The Dallas North Tollway, when completed, will provide a major highway from Grayson County to the north through Collin County to Dallas. Extensive commercial development continues along the North Dallas Tollway, and provides a major source of employment for Collin County residents.

State Highway 121 is the primary link between McKinney, the County seat, and Dallas-Fort Worth International Airport. Construction on expanding this two-lane road to relieve traffic congestion began in 2005 by building frontage roads and grade separations. The County sold the rights in 2009 to toll State Highway 121 to the North Texas Toll Authority, which also operates the Dallas North Tollway. The Highway 121 toll road was dedicated in FY 2011 and now provides easy access to the DFW International Airport, Fort Worth and points west.

In FY 2009, the County created the Collin County Toll Road Authority (CCTRA) for the purpose of building and operating a 56-mile toll road along the northern and eastern boundaries of the County. The toll road will connect Interstate 35 with Interstate 30 and allow traffic to loop around the Dallas-Fort Worth metroplex. The toll road is to be built in six phases, with completion of the final phase expected in 2030.

Currently under construction is the portion of the toll road connecting U.S. Highway 75 and State Highway 121. This area of the County is experiencing rapid growth. Frontage roads are being built first, with main lanes expected to be completed by 2014. CCTRA has also begun construction on the frontage roads to connect the Dallas North Tollway and State Highway 289 (Preston Road). The next phase will continue the toll road past State Highway 289 to U.S. Highway 75. Planning and purchases of land for right of way are on-going for the remaining phases.

The rights fee will continue to fund road construction for years to come. 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 2012 are \$264.8 million, an increase of 13.5% over FY 2011 actual revenues of \$233.3 million. Property taxes account for the bulk of receipts, as 65.3% of the budgeted revenues for FY 2012 are from property taxes.

Budgeted appropriations for FY 2012, which include expenditures and transfers out, total \$264.9 million. The General Fund appropriations total \$146.8 million, or 55.4% of the total. Debt service is \$43.9 million (16.6% of the total) and other funds, primarily capital project funds, total \$74.2 million, or 28.0% of the total.

There are several significant events expected to have an impact in FY 2012 and beyond:

Work on the Collin County Toll Road, also mentioned above, has started, with planning and engineering, as well as right of way acquisition and construction of phase 3, on-going. This multi-decade project of six phases will connect Interstate Highway 35 north of the Dallas-Fort Worth metroplex and Interstate Highway 30 east of the metroplex. Completion of the Toll Road is 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 2011 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. 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 on assessed property 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, 2011, the unassigned fund balance for the General Fund was \$104.7 million; this is 71.3% of budgeted General Fund expenditures for FY 2012. Management has placed the County in sound financial position to mitigate the current economic uncertainty. As such, the County shall continue to closely monitor its expenditures to ensure taxpayer dollars are spent wisely and in accordance with sound fiscal management policies.

In November 2007, voters approved a county 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 second sale of bonds was in September, 2009. Overall there were 15 road projects included in the bond proposal. Many road projects require local participation, with the sponsoring city paying 50% and the county paying 50%. When completed, the road will pass to the city for maintenance and operations, while the county will pay the debt incurred by the County to build the road. The County did not issue any bonds in FY 2010, but did issue bonds in November, 2010 (FY 2011), to refund existing debt from five previous bond issuances; the effect is to reduce the overall interest to be paid. Those bonds were strictly for refunding and did not include any new bonds for construction or other projects.

The facilities bonds passed in FY 2009 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 should be completed in 2012. The balance of the Phase 2 expansion funding is expected to come from fund balance, with no additional debt required.

Bond proceeds from the open space bonds approved in FY 2009 were distributed in 2010 and 2011 to be used to acquire land for construction and improvements for parks and recreational facilities within the County. With the County providing 50% of funding and the cities or non-profit organizations matching that amount, county funding is leveraged to improve the 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 recognized its need to upgrade its financial software, including all sub-systems, and in FY 2011 reviewed vendor responses to business requirements and selected a vendor. The County is in the process of implementing the new financial system and expects it to be on-line and in use by October 1,

2012. Integration problems between existing payroll software, justice software and financial software are being resolved with the implementation of the new enterprise software.

The County has now completed implementation of a performance-based pay system for employees. This project will generate long-term benefits by compensating employees according to performance of assigned goals.

The County began in FY 2006 a partnership with 11 other large counties to customize and implement a new case management software system. This is a multi-year project, with specific groups being implemented over a five year period. The sheriff's office and jail administration were completed in December 2010.

- Probate court implemented February 2007
- Civil courts came on-line March 2008
- Justice of the peace courts implemented July 2009
- Configuration testing in process for criminal courts module, sheriff's office and jail administration

The tax rate for FY 2012 was maintained at the FY 2010 tax rate of \$0.24/\$100 of valuation. This is the lowest tax rate of any county in Texas. The expected growth of the County and related increases in property values should be sufficient for the time being to fund County operations. Collin County will use its existing fund balance reserves to make up any revenue shortfalls. However, fiscal pressure from rising health care costs, demand for constituent services, and costs of road construction may cause the County to have to adjust the tax rate in the future.

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.

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BASIC FINANCIAL STATEMENTS

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COLLIN COUNTY, TEXAS

Statement of Net Assets

September 30, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Cash and cash equivalents	\$ 126,349,413	\$ 2,316,648	\$ 128,666,061	\$ 171,604
Investments	191,776,109	-	191,776,109	-
Receivables (net of allowance for uncollectibles)	8,620,235	-	8,620,235	-
Internal balances	17,037,815	(17,037,815)	-	-
Inventories	3,342,858	-	3,342,858	-
Deferred charges	2,561,019	-	2,561,019	-
Deferred contributions	10,659,009	-	10,659,009	-
Capital assets (net of accumulated depreciation):				
Land	21,618,453	9,061,859	30,680,312	-
Buildings and system	190,867,863	-	190,867,863	-
Improvements other than buildings	3,978,047	-	3,978,047	-
Machinery and equipment	23,861,963	-	23,861,963	-
Infrastructure	184,013,919	-	184,013,919	-
Construction in progress	11,221,963	5,766,377	16,988,340	-
Total assets	<u>795,908,666</u>	<u>107,069</u>	<u>796,015,735</u>	<u>171,604</u>
Liabilities:				
Accounts payable and other current liabilities	15,000,414	47,733	15,048,147	160,241
Due to other governments	156,180	-	156,180	-
Unearned revenue	12,216,658	-	12,216,658	-
Noncurrent liabilities:				
Due within one year	34,500,098	-	34,500,098	-
Due in more than one year	378,052,975	-	378,052,975	-
Total liabilities	<u>439,926,325</u>	<u>47,733</u>	<u>439,974,058</u>	<u>160,241</u>
Net assets:				
Invested in capital assets, net of related debt	194,172,874	14,828,236	209,001,110	-
Restricted for:				
Debt service	1,812,620	-	1,812,620	-
Health Care Foundation	9,299,826	-	9,299,826	-
Meyers Park Foundation	31,067	-	31,067	-
Grant programs	6,302,419	-	6,302,419	-
Unrestricted	144,363,535	(14,768,900)	129,594,635	11,363
Total net assets	<u>\$ 355,982,341</u>	<u>\$ 59,336</u>	<u>\$ 356,041,677</u>	<u>\$ 11,363</u>

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, 2011

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government:								
Government activities:								
General administration	\$ 67,690,144	\$ 7,338,754	\$ 189,827	\$ 8,853	\$(60,152,710)	\$ -	\$(60,152,710)	
Judicial	14,109,924	4,824,277	705,831	-	(8,579,816)	-	(8,579,816)	
Financial administration	8,821,845	2,799,714	144,464	-	(5,877,667)	-	(5,877,667)	
Legal	9,292,969	299,332	118,974	-	(8,874,663)	-	(8,874,663)	
Public facilities	17,040,033	267,620	1,200	-	(16,771,213)	-	(16,771,213)	
Equipment services	2,494,730	111	-	-	(2,494,619)	-	(2,494,619)	
Public safety	50,874,877	8,974,595	3,558,255	207,484	(38,134,543)	-	(38,134,543)	
Public transportation	70,789,320	13,941,876	7,401,981	8,000	(49,437,463)	-	(49,437,463)	
Health and welfare	18,074,594	513,488	5,630,398	163,344	(11,767,364)	-	(11,767,364)	
Culture and recreation	1,521,696	24,375	152,262	-	(1,345,059)	-	(1,345,059)	
Conservation	235,128	-	-	-	(235,128)	-	(235,128)	
Interest and fiscal charges	17,588,985	515,635	-	-	(17,073,350)	-	(17,073,350)	
Total government activities	<u>278,534,245</u>	<u>39,499,777</u>	<u>17,903,192</u>	<u>387,681</u>	<u>(220,743,595)</u>	<u>-</u>	<u>(220,743,595)</u>	
Business-type activities:								
Toll Road Authority	\$ -	\$ 4,000	\$ 38,500	\$ -	-	42,500	42,500	
Total business-type activities	<u>-</u>	<u>4,000</u>	<u>38,500</u>	<u>-</u>	<u>-</u>	<u>42,500</u>	<u>42,500</u>	
Total primary government	<u>\$ 278,534,245</u>	<u>\$ 39,503,777</u>	<u>\$ 17,941,692</u>	<u>\$ 387,681</u>	<u>(220,743,595)</u>	<u>42,500</u>	<u>(220,701,095)</u>	
Component unit:								
Health and welfare	\$ 31,927	\$ -	\$ -	\$ -				\$(31,851)
Total component unit	<u>\$ 31,927</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				<u>(31,851)</u>
General revenues								
Property taxes					170,774,229	-	170,774,229	-
Mixed beverage tax					2,419,396	-	2,419,396	-
Unrestricted investment earnings					1,977,093	3,201	1,980,294	-
Miscellaneous					<u>195,152</u>	<u>-</u>	<u>195,152</u>	<u>-</u>
Total general revenues					<u>175,365,870</u>	<u>3,201</u>	<u>175,369,071</u>	<u>-</u>
Change in net assets					(45,377,725)	45,701	(45,332,024)	(31,851)
Net assets - beginning of year					<u>401,360,066</u>	<u>13,635</u>	<u>401,373,701</u>	<u>43,214</u>
Net assets - end of year					<u>\$ 355,982,341</u>	<u>\$ 59,336</u>	<u>\$ 356,041,677</u>	<u>\$ 11,363</u>

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

COLLIN COUNTY, TEXAS

Balance Sheet Governmental Funds September 30, 2011

Assets	General Fund	General Road and Bridge	Health Care Foundation	RTR - Wylie
Cash and cash equivalents	\$ 39,359,188	\$ 4,916,144	\$ 1,459,836	\$ 4,204,294
Investments	102,284,291	9,969,683	8,001,724	-
Receivables:				
Taxes (net of allowance for uncollectibles)	2,399,476	41,598	-	-
Fines and fees	1,290,948	757,380	-	-
Due from other governments	1,103,415	292,285	-	-
Due from other funds	1,014,281	-	-	-
Advance to other funds	16,816,388	-	-	-
Interest	154,879	-	-	-
Miscellaneous	375,323	130,586	5,376	-
Inventories	565,447	2,777,411	-	-
Total assets	<u>\$ 165,363,636</u>	<u>\$ 18,885,087</u>	<u>\$ 9,466,936</u>	<u>\$ 4,204,294</u>
Liabilities				
Accounts payable	\$ 3,008,863	\$ 731,484	\$ 73,578	\$ -
Payroll related costs payable	5,510,964	212,167	68,364	-
Lease deposits payable	-	-	25,168	-
Due to other governments	153,731	4	-	-
Due to other funds	-	-	-	-
Deferred revenue	1,458,051	757,380	-	4,204,294
Deferred tax revenue	1,886,766	48,714	-	-
Total liabilities	<u>12,018,375</u>	<u>1,749,749</u>	<u>167,110</u>	<u>4,204,294</u>
Fund balances				
Reserved for:				
Nonspendable	17,681,835	2,777,411	-	-
Restricted	3,172,334	14,357,927	-	-
Committed	27,305,618	-	9,299,826	-
Unassigned	105,185,474	-	-	-
Total fund balances	<u>153,345,261</u>	<u>17,135,338</u>	<u>9,299,826</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 165,363,636</u>	<u>\$ 18,885,087</u>	<u>\$ 9,466,936</u>	<u>\$ 4,204,294</u>

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

RTR - Outer Loop Phase 3	Debt Service	2003 Road Bond	2007 Road Bond	Other Governmental Funds	Total
\$ 4,229,751	\$ 1,660,816	\$ 9,311,299	\$ 13,135,920	\$ 37,224,655	\$ 115,501,903
4,501,378	-	18,057,847	35,850,870	11,935,249	190,601,042
-	888,200	-	-	247	3,329,521
-	-	-	-	-	2,048,328
-	-	-	-	1,047,686	2,443,386
-	-	-	-	-	1,014,281
-	-	14,499	-	1,340,558	18,171,445
-	-	-	-	-	154,879
-	-	-	-	131,145	642,430
-	-	-	-	-	3,342,858
<u>\$ 8,731,129</u>	<u>\$ 2,549,016</u>	<u>\$ 27,383,645</u>	<u>\$ 48,986,790</u>	<u>\$ 51,679,540</u>	<u>\$ 337,250,073</u>
\$ 1,161,422	\$ -	\$ 270,598	\$ 60,956	\$ 1,690,224	\$ 6,997,125
-	-	-	-	94,839	5,886,334
-	-	-	-	-	25,168
-	-	-	-	2,445	156,180
-	-	-	-	869,693	869,693
7,569,707	-	-	-	389,996	14,379,428
-	736,396	-	-	247	2,672,123
<u>8,731,129</u>	<u>736,396</u>	<u>270,598</u>	<u>60,956</u>	<u>3,047,444</u>	<u>30,986,051</u>
-	-	14,499	-	1,340,558	21,814,303
-	1,812,620	27,098,548	48,925,834	47,291,538	142,658,801
-	-	-	-	-	36,605,444
-	-	-	-	-	105,185,474
<u>-</u>	<u>1,812,620</u>	<u>27,113,047</u>	<u>48,925,834</u>	<u>48,632,096</u>	<u>306,264,022</u>
<u>\$ 8,731,129</u>	<u>\$ 2,549,016</u>	<u>\$ 27,383,645</u>	<u>\$ 48,986,790</u>	<u>\$ 51,679,540</u>	<u>\$ 337,250,073</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, 2011

Total fund balances – governmental funds		\$ 306,264,022
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.		2,561,019
Capital project construction payments made to construct assets owned by other local governments.		10,659,009
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	\$ 21,618,453	
Buildings and systems	188,518,509	
Improvements other than buildings	3,978,047	
Machinery equipment	23,853,937	
Infrastructure	184,013,919	
Construction in progress	<u>11,221,963</u>	
Total capital assets		433,204,828
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.	114,442	
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.	2,048,328	
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>2,672,123</u>	
Total deferred revenues		4,834,893
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.		8,725,525
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	(2,031,723)	
Bonds, notes and loans payable	(387,580,044)	
Compensated absences	(6,649,987)	
Unamortized bond premiums	<u>(14,005,201)</u>	
Total liabilities		(410,266,955)
Net assets of governmental activities		<u>\$ 355,982,341</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, 2011

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>	<u>RTR - Wylie</u>
Revenues:				
Taxes:				
Property	\$ 131,828,854	\$ -	\$ -	\$ -
Licenses and permits	314,052	1,431	-	-
Federal and state funds	6,379,302	-	104,116	36,601
Fees and charges for services	17,054,849	12,842,972	269,773	-
Fines and forfeitures	1,992,671	1,819,075	-	-
Other local government funds	-	-	-	-
Rental	170,184	-	1,163,911	-
Interest	2,117,949	194,336	168,431	-
Miscellaneous	762,501	297,943	6,880	-
Total revenues	<u>160,620,362</u>	<u>15,155,757</u>	<u>1,713,111</u>	<u>36,601</u>
Expenditures:				
Current:				
General administration	63,529,742	-	-	-
Judicial	14,954,776	-	-	-
Financial administration	10,093,805	-	-	-
Legal	10,465,059	-	-	-
Public facilities	10,159,746	-	312,863	-
Equipment services	2,094,787	-	-	-
Public safety	57,793,126	-	-	-
Public transportation	-	16,285,621	-	-
Health and welfare	12,011,123	-	2,973,070	-
Culture and recreation	1,028,684	-	-	-
Conservation	278,096	-	-	-
Capital outlay	11,600,278	1,053,634	78,365	36,601
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	<u>194,009,222</u>	<u>17,339,255</u>	<u>3,364,298</u>	<u>36,601</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,388,860)</u>	<u>(2,183,498)</u>	<u>(1,651,187)</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	25,557	-	425	-
Transfers out	(1,001,263)	-	-	-
Sale of assets	20,353	92,000	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	-
Total other financing sources (uses)	<u>(955,353)</u>	<u>92,000</u>	<u>425</u>	<u>-</u>
Net change in fund balances	<u>(34,344,213)</u>	<u>(2,091,498)</u>	<u>(1,650,762)</u>	<u>-</u>
Fund balances – beginning	<u>187,689,474</u>	<u>19,226,836</u>	<u>10,950,588</u>	<u>-</u>
Fund balances – ending	<u>\$ 153,345,261</u>	<u>\$ 17,135,338</u>	<u>\$ 9,299,826</u>	<u>\$ -</u>

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

RTR - Outer Loop Phase 3	Debt Service	2003 Road Bond	2007 Road Bond	Other Governmental Funds	Total
\$ -	\$ 39,568,030	\$ -	\$ -	\$ 5,166	\$ 171,402,050
-	-	-	-	-	315,483
4,450,022	308,884	-	-	7,352,531	18,631,456
-	-	-	-	3,159,515	33,327,109
-	-	-	-	86,603	3,898,349
-	-	-	-	63,735	63,735
-	-	-	-	-	1,334,095
-	206,752	271,383	285,479	295,458	3,539,788
-	-	-	15,843	235,892	1,319,059
<u>4,450,022</u>	<u>40,083,666</u>	<u>271,383</u>	<u>301,322</u>	<u>11,198,900</u>	<u>233,831,124</u>
-	-	-	-	1,037,155	64,566,897
-	-	-	-	1,350,322	16,305,098
-	-	-	-	-	10,093,805
-	-	-	-	187,123	10,652,182
-	-	-	-	33,342	10,505,951
-	-	-	-	-	2,094,787
-	-	-	-	628,879	58,422,005
-	-	-	-	2,733,166	19,018,787
-	-	-	-	3,505,938	18,490,131
-	-	-	-	3,262	1,031,946
-	-	-	-	-	278,096
4,450,022	-	15,129,035	8,248,592	21,036,524	61,633,051
-	26,685,000	-	-	-	26,685,000
-	16,682,967	-	-	-	16,682,967
-	307,586	-	-	-	307,586
-	1,940,678	-	-	-	1,940,678
<u>4,450,022</u>	<u>45,616,231</u>	<u>15,129,035</u>	<u>8,248,592</u>	<u>30,515,711</u>	<u>318,708,967</u>
<u>-</u>	<u>(5,532,565)</u>	<u>(14,857,652)</u>	<u>(7,947,270)</u>	<u>(19,316,811)</u>	<u>(84,877,843)</u>
-	629,000	-	-	549,609	1,204,591
-	-	-	-	(193,404)	(1,194,667)
-	-	-	-	-	112,353
-	22,930,000	-	28,490,000	2,100,000	53,520,000
-	(23,060,000)	-	-	-	(23,060,000)
-	2,419,246	-	-	-	2,419,246
<u>-</u>	<u>2,918,246</u>	<u>-</u>	<u>28,490,000</u>	<u>2,456,205</u>	<u>33,001,523</u>
-	(2,614,319)	(14,857,652)	20,542,730	(16,860,606)	(51,876,320)
-	4,426,939	41,970,699	28,383,104	65,492,702	358,140,342
<u>\$ -</u>	<u>\$ 1,812,620</u>	<u>\$ 27,113,047</u>	<u>\$ 48,925,834</u>	<u>\$ 48,632,096</u>	<u>\$ 306,264,022</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, 2011

Net change in fund balances – governmental funds \$(51,876,320)

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	\$ 47,119,859	
Capital assets decreases	(31,788,750)	
Depreciation expense for all capital assets	(21,048,571)	
Total change in capital assets activity		(5,717,462)

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.	(53,520,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net assets.	49,745,000	
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.	(1,269,338)	
Total long-term debt		(5,044,338)

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. (1,148,448)

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	(632,986)	
Fines and forfeitures	(194,480)	
Total changes in revenues		(827,466)

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	162,046	
Arbitrage payable	30,292	
OPEB obligation	19,070,838	
Compensated absences	(26,867)	
Total changes in long-term liabilities		19,236,309
Change in net assets of governmental activities		<u>\$(45,377,725)</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, 2011

	<u>Business-type Activities – Collin County Toll Road Authority</u>	<u>Governmental Activities – Internal Service Funds</u>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 2,316,648	\$ 10,847,510
Investments	-	1,175,068
Receivables:		
Miscellaneous receivables	-	1,690
Total current assets	<u>2,316,648</u>	<u>12,024,268</u>
Capital assets (net of accumulated depreciation):		
Land	9,061,859	-
Buildings and systems	-	2,349,354
Machinery and equipment	-	8,026
Construction in progress	<u>5,766,377</u>	<u>-</u>
Total capital assets	<u>14,828,236</u>	<u>2,357,380</u>
Total assets	<u>17,144,884</u>	<u>14,381,648</u>
Liabilities:		
Current liabilities:		
Accounts payable	47,733	2,411,087
Payroll payable	-	27,429
Claims payable	-	1,939,389
Due to other funds	<u>-</u>	<u>144,588</u>
Total current liabilities	<u>47,733</u>	<u>4,522,493</u>
Noncurrent liabilities:		
Advance from other funds	<u>17,037,815</u>	<u>1,133,630</u>
Total liabilities	<u>17,085,548</u>	<u>5,656,123</u>
Net assets:		
Invested in capital assets	14,828,236	2,357,380
Unrestricted	<u>(14,768,900)</u>	<u>6,368,145</u>
Total net assets	<u>\$ 59,336</u>	<u>\$ 8,725,525</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, 2011

	<u>Business-type Activities – Collin County Toll Road Authority</u>	<u>Governmental Activities – Internal Service Funds</u>
Operating revenues:		
Premiums	\$ -	\$ 22,724,122
Charges for services	-	1,308,414
Other	-	1,585,582
Total operating revenues	-	25,618,118
Operating expenses:		
Administration	-	3,795,672
Benefits	-	22,872,984
Depreciation	-	182,776
Total operating expenses	-	26,851,432
Operating income	-	(1,233,314)
Non-operating revenues (expenses):		
Rental revenues	4,000	-
Donations	38,500	-
Interest income	3,201	84,866
Total non-operating revenues (expenses)	45,701	84,866
Change in net assets	45,701	(1,148,448)
Total net assets – beginning	13,635	9,873,973
Total net assets – ending	\$ 59,336	\$ 8,725,525

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, 2011

	Business-type Activities – Collin County Toll Road Authority	Governmental Activities – Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ -	\$ 24,105,610
Insurance recovery	-	1,624,390
Administration costs	-	(3,935,172)
Benefits paid	-	(23,176,599)
Net cash used by operating activities	-	(1,381,771)
Cash flows from capital financing activities:		
Purchases of capital assets	(129,497)	-
Net cash used by capital financing activities	(129,497)	-
Cash flows from investing activities:		
Sale (purchase) of investment	-	3,463,728
Advance from other funds	9,923	-
Rental revenues	4,000	-
Donations	38,500	-
Interest income	3,201	84,866
Net cash provided by investing activities	55,624	3,548,594
Net increase (decrease) in cash and cash equivalents	(73,873)	2,166,823
Cash and cash equivalents – October 1, 2010	2,390,521	8,680,687
Cash and cash equivalents – September 30, 2011	\$ 2,316,648	\$ 10,847,510
Reconciliation of operating loss to net cash provided (used) in operating activities:		
Operating loss	\$ -	\$(1,233,314)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:		
Depreciation expense	-	182,776
Change in intergovernmental receivable	-	111,881
Change in accounts payable	-	(307,526)
Change in payroll payable	-	3,231
Change in due to other funds	-	144,588
Change in advance from other funds	-	(283,407)
Total adjustments	-	(148,457)
Net cash used in operating activities	\$ -	\$(1,381,771)

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

COLLIN COUNTY, TEXAS

Statement of Net Assets

Fiduciary Funds

September 30, 2011

Assets

Cash and cash equivalents	\$ 27,048,720
Investments	9,820,756
Assets held as security deposits	3,201,623
Receivables:	
Miscellaneous receivables	<u>348,737</u>
Total assets	<u>\$ 40,419,836</u>

Liabilities

Due to other governments	\$ 7,360,251
Due to others/vouchers payable	30,647,441
Cash bonds outstanding	2,332,952
Cost deposits outstanding	<u>79,192</u>
Total liabilities	<u>\$ 40,419,836</u>

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

NOTES TO THE FINANCIAL STATEMENTS

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COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2011

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.

For fiscal year 2011, the County implemented GASB Statement Number 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” GASB Statement Number 54 is intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that compromise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. The implementation of this statement resulted in the County reclassifying fund balances of its governmental funds.

(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.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(a) Reporting Entity (Continued)

Blended Component Units

For reporting purposes, the Collin County Housing Finance Corporation (HFC), the Collin County Toll Road Authority (CCTRA) and the Collin County Health Care Foundation (HCF) qualify as blended component units. The Commissioners Court sits as the governing board of the HFC, CCTRA 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.

Discretely Presented Component Unit

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

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

(b) Government-wide and Fund Financial Statements

The government-wide financial statements include the statement of net assets and the statement of activities. Government-wide statements report, except for County fiduciary activity, consolidated information on all of the activities of the County and its blended component units. The effect of interfund transfers has been removed from these statements but continues to be reflected on the fund statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities primary support is derived from taxes and intergovernmental revenues.

The statement of activities exhibits the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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, the General Road and Bridge Special Revenue Fund, the RTR – Wylie Special Revenue Fund, the RTR – Outer Loop Phase 3 Special Revenue Fund, the Debt Service Fund, the 2003 Road Bond Capital Project Fund, and the 2007 Road Bond Capital Project Fund meet the criteria or have been selected by management as *major governmental funds*. The Health Care Foundation Special Revenue Fund is being reported as major fund even though it did not meet the requirement criteria because it serves a major function of the County, indigent health care. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue 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.

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, 2010, that were due October 1, 2010, have been assessed to finance the budget of the fiscal year beginning October 1, 2010. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2010, 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.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The 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 in part by a designated part of the annual property tax levy and fees associated with vehicle registration.

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.

The Regional Toll Revenue – Wylie (FM 1378) Special Revenue Fund is used to account for a grant from the State of Texas funded with Regional Toll Revenue (RTR) which is related to the sale of roads to the North Texas Toll Road Authority. These funds will be used to rebuild FM 1378 within the city limits of the City of Wylie, Texas.

The Regional Toll Revenue – Outer Loop Phase 3 Special Revenue Fund is used to account for a grant from the State of Texas funded with Regional Toll Revenue. These funds will be used to construct a portion of the new Outer Loop (Loop 9) within Collin County.

The **Debt Service Fund** is used to account for property tax revenues restricted to be used to meet Collin County's debt obligations.

The 2003 Road Bond Capital Projects Fund is to account for road bond proceeds for road bonds authorized by voters on November 4, 2003 in an amount of \$142,000,000. All of the bonds have been issued in five series, beginning 2004 and ending 2008.

Series 2004 - \$44,550,000 issued April 27, 2004
Series 2005 - \$17,360,000 issued April 5, 2005
Series 2006 - \$15,920,000 issued May 3, 2006
Series 2007 - \$48,190,000 issued March 20, 2007
Series 2008 - \$15,980,000 issued July 14, 2008

The 2007 Road Bond Capital Project Fund is to account for road bond proceeds for road bonds authorized by voters on November 6, 2007. The total authorized for roads and highways is \$235,600,000. Only a portion of the bonds have been issued to-date in four series, beginning 2008 and ending 2011. The remainder of the bonds will be sold as needed. The total sold through September 30, 2011, is \$69,170,000.

Series 2008 - \$25,020,000 issued July 14, 2008
Series 2009 - \$10,070,000 issued September 29, 2009
Series 2009B - \$5,590,000 issued September 29, 2009
Series 2011 - \$28,490,000 issued June 16, 2011

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Additionally, the County reports the following nonmajor funds:

Special Revenue Funds are used to account for specific revenue sources (other than debt proceeds) that are restricted from a source other than Collin County to be used for specified purposes.

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

Internal Service Funds are used to account for health care, workers' compensation coverage, liability insurance coverage, and optional payroll deductions for the County and employees of the County on a cost-reimbursement basis with allowances for catastrophic losses, as well as a fund for an animal shelter that serves the County as well as other cities within Collin County.

Enterprise Fund is used to account for business-type activities. The County's only Enterprise Fund is the Collin County Toll Road Authority Fund (CCTRA). Commissioners' Court authorized the creation of the CCTRA Enterprise Fund in fiscal year 2009. 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 construction. It is the intention of Commissioners' Court to eventually generate toll revenues to support this activity.

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.

The County's fund balance policy indicates that the County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but the County reserves the right to deviate from this general strategy.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(3) Inventories and Prepaid Items

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption, and the cost is recorded as 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 the 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 the 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:

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

(7) Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. On new bond issues, bond premiums and discounts, as well as issuance costs and deferred gain or loss on refunding of debt, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(7) Long-term Obligations (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(8) Unemployment and Workers' Compensation Benefits

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

(9) Fund Balance

In the fund financial statements, governmental funds report fund balances that are not available for appropriation or are legally restricted by outside parties for a specific purpose. As required by GASB Statement Number 54 these fund balance amounts are reported as Nonspendable, Restricted, or Committed.

1. Nonspendable Fund Balance

The nonspendable fund balance is the portion of net resources that is not available for use because of its form. Collin County has two types of nonspendable fund balance, advances to others and inventories as shown below:

General Fund:

Advances to:

Collin County Toll Road Authority	\$ 15,682,757	
North Texas Groundwater Conservation District	300,000	
Animal Shelter	1,133,630	
Inventories	<u>565,447</u>	
Total General Fund		\$ <u>17,681,834</u>

General Road and Bridge Fund:

Inventories	<u>2,777,412</u>
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2003 Road Bond Fund:

Advance to Collin County Toll Road Authority	<u>14,499</u>
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Other Governmental Funds:

Advances to

Collin County Toll Road Authority	<u>1,340,558</u>
Total Nonspendable	\$ <u><u>21,814,303</u></u>

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. Restricted Fund Balance

Limitations are imposed on a portion of fund balance by creditors, grantors, contributors, or laws and regulations of the state or federal governments. These funds are classified as restricted funds. Restricted fund reported in the governmental fund statements are as follows:

General Fund:		
Housing Finance Corporation	\$ 967,236	
District Court Records Technology	126,802	
Records Archive	<u>2,078,296</u>	
Total General Fund		\$ <u>3,172,334</u>
General Road and Bridge		
Public transportation		<u>14,357,927</u>
Debt Service Fund		
Debt service activity		<u>1,812,620</u>
2003 Road Bond Projects		
Road and bridge projects		<u>27,098,548</u>
2007 Road Bond		
Road and bridge projects		<u>48,925,834</u>
Other Governmental Funds:		
General administration	19,076,857	
Judicial	5,065,764	
Financial administration	1,906	
Legal	503,850	
Public facilities	12,654,321	
Public safety	1,579,490	
Public transportation	6,018,335	
Health and welfare	63,151	
Culture and recreation	<u>2,327,864</u>	
Total Other Governmental Funds		<u>47,291,538</u>
Total Restricted		<u>\$ 142,658,801</u>

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Committed Fund Balance

Fund balance that has self-imposed limitations placed by the Commissioners Court are classified as committed fund balance. Committed fund balance is reported in the governmental fund statements as follows:

General Fund	
Disaster recovery	\$ 10,000,000
Excess capital murder cases	2,000,000
Special elections	200,000
Utilities price spikes	500,000
Pre-trial release activity	70,779
Jury activity	883,470
Myers park	182,435
Code inspection	72,227
Permanent improvement projects	13,396,707
Total General Fund	<u>\$27,305,618</u>
Healthcare Foundation	
Indigent healthcare	<u>9,299,826</u>
Total committed	<u>\$36,605,444</u>

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) *Budgetary Information*

Annual budgets are adopted for all governmental funds with the exception Capital Project Funds and the following Special Revenue Funds: RTR – Wylie Fund, RTR – Outer Loop Phase 3 Fund, Juvenile Case Manager Fund, District Attorney Deferred Prosecution Program Fund, District Attorney Appointment Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, LEOSE Education Fund, District Attorney Service Fee Fund, SCAAP Fund, and the Grants Fund. The budget for Capital Project Funds is adopted at the time debt is issued, and the budget is rolled from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial 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 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.

III. DETAILED NOTES ON ALL FUNDS

(a) Deposits and Investments

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

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

The County Investment Officers, the County Auditor and the Budget Director, 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.

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. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
4. Other obligations, the principal 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;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(a) *Deposits and Investments* (Continued)

6. 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, or the National Credit Union Share Insurance Fund or its successor;
 - b) secured by obligations that are described by Section 2256.009(a), including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described by section 2256.009(b),
 - c) secured in any other manner and amount provided by law for deposits of the investing entity; and
 - d) solicited by bid orally, in writing, electronically, or any combination of these methods outlined under Government.
7. Fully collateralized repurchase agreements, as defined in the Public Funds Investment Act, Government Code Section 2256.011(a)(14), (b), (c), and (d), is an authorized investment if the repurchase agreement:
 - a) has a defined termination date;
 - b) is secured by obligations described by Section 2256.009(a)(1) of the Public Funds Investment Act;
 - c) requires the securities being purchased by the County to be pledged to the County, held in the County's name, and deposited at the time the investment is made with the County or with a third party selected and approved by the County; and
 - d) is placed through a primary government's securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state.

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, 2011, TexPool and TexSTAR had a weighted average maturity of 46 and 40 days, respectively. The County considers the holdings in these funds to have a one day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, short of a significant change in value.

The portfolio balances of all cash and investments for all funds at September 30, 2011, are as follows:

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(a) *Deposits and Investments* (Continued)

<u>Type of Investment</u>	
Local government investment pools	\$ 120,431,774
Federal agency bonds	10,473,405
Municipal bonds	10,000,302
Certificates of deposit	141,110,906
CDARS	<u>40,012,253</u>
Total cash and investments	<u>\$ 322,028,640</u>

The risk exposures for governmental individual major funds, non-major funds in the aggregate, internal funds, and fiduciary fund types of the County are not significantly greater than the deposit and investment risk of the primary government. The investment policy segregates the portfolios into strategic fund-group categories: General Operating Fund Group, Debt Service Fund Group; Capital Project Bond Fund Group; and Other Funds Group.

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 which the County transacts, sufficient collateralization, portfolio diversification, and limiting maturities.

Credit Risk

The County's portfolio does not contain any investments in commercial paper or Corporate bonds. As of September 30, 2011 the local government pools (37% of the portfolio) were rated AAAM by Standard and Poor's. The federal agency bonds (3% of the portfolio) was downgraded from AAA to AA+ by Standards and Poor's during the year. The municipal bonds (3% of the portfolio) were rated AA or better by Standard & Poor's. The certificates of deposits (44% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank of Dallas. CDARS (13% of the portfolio) is fully insured by the FDIC.

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 which are limited to five years. The dollar weighted average maturity for all securities was 0.75 years.

(b) *Deposits*

The September 30, 2011, carrying amount of deposits was as follows:

	<u>Bank Deposits</u>
Governmental funds	\$ 15,800,993
Proprietary type funds	5,197,357
Fiduciary type funds	<u>14,256,264</u>
Total	<u>\$ 35,254,614</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, 2011.

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(c) 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;
3. Seis Lago's Utility District; 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.

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

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

	Deferred Amount
Delinquent property taxes receivable:	
General fund	\$ 1,886,766
Debt service fund	736,396
General road and bridge fund	48,714
Other special revenue funds	247
	<u>2,672,123</u>
Fines and fees:	
General fund	1,290,948
General road and bridge	757,380
	<u>2,048,328</u>
Unearned grant revenues:	
General fund	167,103
RTR - Wylie special revenue fund	4,204,294
RTR - Outer Loop Phase 3	7,569,707
Nonmajor special revenue funds	389,996
	<u>12,331,100</u>
Total deferred	<u>\$ 17,051,551</u>

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

Receivables

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

	General	General Road and Bridge Special Revenue	Health Care Foundation Special Revenue	Debt Service	2003 Road Bond	Other Major Major and Nonmajor Funds
Receivables:						
Taxes	\$ 2,487	\$ 44	\$ -	\$ 919	\$ -	\$ -
Fines and fees	1,295	757	-	-	-	-
Due from other governments	1,103	292	-	-	-	1,048
Due from other funds	1,014	-	-	-	-	-
Advance to other funds	16,816	-	-	-	14	1,341
Interest	155	-	-	-	-	-
Miscellaneous	375	131	5	-	-	131
Gross receivables	23,245	1,224	5	919	14	2,520
Less allowance for uncollectible	90	2	-	31	-	-
Net receivables	<u>\$ 23,155</u>	<u>\$ 1,222</u>	<u>\$ 5</u>	<u>\$ 888</u>	<u>\$ 14</u>	<u>\$ 2,520</u>

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(d) Capital Assets

Capital assets are recorded at cost or, if donated, at fair value at the date of receipt. In accordance with GASB 34, depreciation policies were adopted to include useful lives and classification by function. The capitalization threshold for equipment is five thousand dollars. 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.

Significant capital asset additions in 2011 include the opening of a new wing of the Courthouse as well as the completion of road projects and technology upgrades and improvements. A summary of changes in capital assets follows:

Primary Government

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 21,348,454	\$ 269,999	\$ -	\$ -	\$ 21,618,453
Construction in progress	19,117,709	34,865,229	(42,751,051)	(9,924)	11,221,963
Historical treasures	89,760	-	-	-	89,760
Total assets not being depreciated	<u>40,555,923</u>	<u>35,135,228</u>	<u>(42,751,051)</u>	<u>(9,924)</u>	<u>32,930,176</u>
Capital assets, being depreciated:					
Buildings	224,802,507	37,562,394	-	-	262,364,901
Improvements other than buildings	6,376,765	-	-	-	6,376,765
Machinery and equipment	52,679,650	6,253,708	(751,445)	-	58,181,913
Infrastructure	266,579,692	8,872,607	-	-	275,452,299
Total capital assets being depreciated	<u>550,438,614</u>	<u>52,688,709</u>	<u>(751,445)</u>	<u>-</u>	<u>602,375,878</u>
Less accumulated depreciation:					
Buildings	(64,035,626)	(7,461,412)	-	-	(71,497,038)
Improvements other than buildings	(2,058,778)	(339,940)	-	-	(2,398,718)
Machinery and equipment	(29,523,832)	(5,599,131)	713,253	-	(34,409,710)
Infrastructure	(83,600,304)	(7,838,076)	-	-	(91,438,380)
Total accumulated depreciation	<u>(179,218,540)</u>	<u>(21,238,559)</u>	<u>713,253</u>	<u>-</u>	<u>(199,743,846)</u>
Total capital assets being depreciated, net	<u>371,220,074</u>	<u>31,450,150</u>	<u>(38,192)</u>	<u>-</u>	<u>402,632,032</u>
Governmental activities capital assets, net	<u>\$ 411,775,997</u>	<u>\$ 66,585,378</u>	<u>\$ (42,789,243)</u>	<u>\$ (9,924)</u>	<u>\$ 435,562,208</u>
	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 9,002,697	\$ 59,162	\$ -	\$ -	\$ 9,061,859
Construction in progress	5,128,387	628,066	-	9,924	5,766,377
Total assets not being depreciated	<u>14,131,084</u>	<u>687,228</u>	<u>-</u>	<u>9,924</u>	<u>14,828,236</u>
Business-type activities capital assets, net	<u>\$ 14,131,084</u>	<u>\$ 687,228</u>	<u>\$ -</u>	<u>\$ 9,924</u>	<u>\$ 14,828,236</u>

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(d) *Capital Assets* (Continued)

The transfer of \$9,924 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.

Depreciation expense for FY 2011 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General administration	\$ 2,758,821
Judicial	74,531
Financial administration	175,987
Legal	44
Public facilities	7,080,495
Equipment services	558,297
Public safety	1,074,255
Public transportation	8,775,217
Health and welfare	191,367
Culture and recreation	<u>549,545</u>
 Total depreciation expense - governmental activities	 \$ <u><u>21,238,559</u></u>

Construction Commitments

Collin County has active construction projects as of September 30, 2011. The projects include road and bridge construction and new facility construction. At year-end the County's outstanding commitments with contractors are as follows (in thousands):

<u>Project Type</u>	<u>Remaining Commitment</u>
Public transportation	\$ 25,142
Public facilities	1,071
Public parks	<u>5,216</u>
 Total	 \$ <u><u>31,429</u></u>

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(e) Long-term Debt

Collin County issues general obligation bonds and tax notes to finance major capital projects. The original amount of general obligations and tax notes issued in prior years (with outstanding balances) was \$514,175,000. The County incurred 4 bond issues in 2011; two bond refunding issues for \$8,120,000 and \$14,810,000; one issue for and parks in an amount of \$2,100,000; and one issues for public transportation in an amount of \$28,490,000. The following are general obligation bonds and tax notes outstanding at September 30, 2011, and are for governmental activities only (in thousands):

Fund Name	Interest Rates	Date Issued	Maturity	Due as of 09/30/11
Limited Tax Permanent Improvement Bond 2002	4.150% to 5.625%	2002	2012	\$ 1,250,000
Limited Tax Permanent Improvement and Refunding Bond 2004	2.250% to 4.500%	2,004	2,024	9,330,000
Limited Tax Permanent Improvement and Refunding Bond 2005	3.00% to 5.000%	2,005	2,025	43,270,000
Limited Tax Permanent Improvement Bond 2006	4.00% to 5.000%	2,006	2,026	28,285,000
Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	1,935,000
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	11,965,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025	27,945,000
Limited Tax Permanent Improvement Build America Bond 2009B	2.000% to 5.000%	2009	2029	9,990,000
Limited Tax Refunding Bond 2010	2.000% to 4.000%	2010	2017	8,010,000
Limited Tax Permanent Improvement Bonds 2011	3.000% to 4.250%	2011	2031	2,100,000
Unlimited Tax Road and Refunding Bond 2004	2.000% to 5.000%	2004	2024	29,205,000
Unlimited Tax Road and Refunding Bonds Series 2005	3.000% to 5.000%	2005	2025	34,995,000
Unlimited Tax Road Bond 2006	4.000% to 5.000%	2006	2026	13,325,000
Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027	58,030,000
Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028	37,225,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	17,140,000
Unlimited Tax Road Build America Bond 2009B	4.600% to 6.300%	2009	2029	5,590,000
Unlimited Tax Refunding Bond 2010	2.000% to 5.000%	2010	2020	14,610,000
Unlimited Tax Refunding Bond 2011	2.000% to 4.000%	2011	2029	28,490,000
Tax Notes Series 2006	4.000% to 5.000%	2006	2013	4,890,000
Total general obligation debt				<u>\$ 387,580,000</u>

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Limited Tax Permanent Improvement Bonds, Series 2002

(new issue authorized by voters November 6, 2001; issued June 19, 2002)

\$26,000,000 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 \$830,000 to \$2,090,000. 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 in 2003 and recalculated every fifth year and 90% of any existing liability will be paid on the five-year anniversary dates.

\$	26,000,000	- New issue
	<u>1,250,000</u>	- Owed to bondholders at September 30, 2011

\$	<u>27,250,000</u>	- Total to be paid to bondholders
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Limited Tax Permanent Improvement and Refunding Bonds, Series 2004

(new issue authorized by voters on November 4, 2003, issued April 27, 2004)

\$14,165,000 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 \$555,000 to \$825,000. Interest payments occur annually on February 15th and August 15th and range from 2.25% to 4.50%. The final principal and interest payment is due on February 15, 2024. This bond issue is subject to rebateable arbitrage and is reviewed annually. 90% of any rebateable liability will be paid on the five-year anniversary dates.

\$	11,450,000	- New issue
	<u>2,715,000</u>	- Refunding

\$	<u>14,165,000</u>	- Total to be paid to bondholders
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\$	<u>9,330,000</u>	- Owed to bondholders at September 30, 2011
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III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Limited Tax Permanent Improvement and Refunding Bonds, Series 2005

(new issue authorized by voters on November 4, 2003, issued April 5, 2005)

\$53,865,000 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 \$435,000 to \$4,000,000. Interest payments occur annually on February 15th and August 15th 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.

\$	37,350,000	- New issue
	<u>16,515,000</u>	- Refunding

\$	<u>53,865,000</u>	- Total to be paid to bondholders
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\$	<u>43,270,000</u>	- Owed to bondholders at September 30, 2011
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Limited Tax Permanent Improvement Bonds, Series 2006

(new issue authorized by voters on November 4, 2003, issued May 3, 2006)

\$33,800,000 Limited Tax Permanent Improvement Bonds, Series 2006 were issued for park purposes and County facilities, to (i) acquire and improve land for park and open space purposes; (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities; (iii) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning on February 15, 2006, with installments ranging from \$680,000 to \$2,535,000. 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.

\$	<u>33,800,000</u>	- New issue
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\$	<u>28,285,000</u>	- Owed to bondholders at September 30, 2011
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(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Limited Tax Permanent Improvement Bonds, Series 2007

(new issue authorized by voters on November 4, 2003, issued March 20, 2007)

\$2,190,000 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 \$20,000 to \$130,000. Interest payments occur annually on February 15th and August 15th ranging from 4.0 to 4.35%. The final principal and interest payment is due on February 15, 2022. This Bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five year anniversary dates.

\$ 2,190,000 - New issue

\$ 1,935,000 - Owed to bondholders at September 30, 2011

Limited Tax Permanent Improvement and Refunding Bonds, Series 2008

(new issue authorized by voters on November 4, 2003 and November 6, 2007, issued July 14, 2008)

\$16,715,000 Limited Tax Permanent Improvement and Refunding Bonds, Series 2008 were issued for park purposes and County facilities, to (i) acquire and improve land for park and open space purposes, including joint county-city projects; (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education facilities and the acquisition of land there for; (iii) refund a portion of the County's outstanding debt for debt savings; and (iv) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities occur annually beginning on February 15, 2009, with installments ranging from \$270,000 to \$2,710,000. Interest payments occur annually on February 15th and August 15th 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.

\$ 2,200,000 - New issue (2003 Bond Election)

4,500,000 - New issue (2007 Bond Election)

10,015,000 - Refunding

\$ 16,715,000 - Total to be paid to bondholders

\$ 11,965,000 - Owed to bondholders at September 30, 2011

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Limited Tax Refunding and Permanent Improvement Bonds, Series 2009

(new issue authorized by voters on November 6, 2007, issued September 29, 2009)

\$30,080,000 Limited Tax Refunding and Permanent Improvement Bonds, Series 2009 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 there for; (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 \$1,055,000 to \$3,780,000. 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.

\$ 17,420,000 - New issue
12,660,000 - Refunding

\$ 30,080,000 - Total to be paid to bondholders

\$ 27,945,000 - Owed to bondholders at September 30, 2011

Limited Tax Permanent Improvement Bonds, Taxable Series 2009B

(new issue authorized by voters on November 6, 2007, issued September 29, 2009)

\$9,990,000 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 there for; 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 \$7,430,000 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.

\$ 9,990,000 - New issue

\$ 9,990,000 - Owed to bondholders at September 30, 2011

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Limited Tax Refunding Bonds, Series 2010

(authorized by Commissioners Court and issued on November 17, 2010)

\$8,120,000 Limited Tax Refunding Bonds, Series 2010 will be used to (i) refund a portion of the County's outstanding limited tax debt for debt service savings and (ii) pay costs of issuance associated with the sale of Limited Tax Bonds. Principal maturities will occur annually beginning February 2011, with installments ranging from \$110,000 to \$1,660,000. Interest payments occur annually on February 15th and August 15th ranging from 2.0% to 4.0%. The final principal and interest payment is due on February 15, 2017. 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.

\$ 8,120,000 - New issue

\$ 8,010,000 - Owed to bondholders at September 30, 2011

Limited Tax Permanent Improvement Bonds, Series 2011

(new issue authorized by voters on November 6, 2007, issued June 16, 2011)

\$2,100,000 Limited Tax Permanent Improvement Bonds, Series 2011 were to (i) acquire and improve land for park and open space purposes, including joint county-city projects and (ii) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15, 2012 with installments ranging from \$45,000 to \$155,000. Interest payments occur annually on February 15th and August 15th ranging from 3.0 to 4.25%. The final principal and interest payment is due on February 15, 2031. This Bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five year anniversary dates.

\$ 2,100,000 - New issue

\$ 2,100,000 - Owed to bondholders at September 30, 2011

Unlimited Tax Road & Refunding, Series 2004

(new issue authorized by voters on November 4, 2003, issued April 27, 2004)

\$54,910,000 Unlimited Tax Road & Refunding, Series 2004 were issued for the purpose of road and highway construction; to refund a portion of the County's outstanding debt; and to pay costs of issuance associated with the sale of the Unlimited Tax Bonds. Principal maturities will occur annually beginning February 15, 2005, with installments ranging from \$1,440,000 to \$4,050,000. Interest payments fall on February 15th and August 15th of each year and range from 2.00% to 5.00%. The final principal and interest payment is due on February 15, 2024. This bond issue is subject to rebateable arbitrage and is reviewed annually with 90% of any rebateable liability being paid on the five-year anniversary dates.

\$ 44,550,000 - New issue

10,360,000 - Refunding

\$ 54,910,000 - Total to be paid to bondholders

\$ 29,205,000 - Owed to bondholders at September 30, 2011

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(e) Long-term Debt (Continued)

Unlimited Tax Road and Refunding Bonds, Series 2005

(new issue authorized by voters on November 4, 2003, issued April 5, 2005)

\$43,175,000 Unlimited Tax Road and Refunding Bonds, Series 2005 were issued for the purpose of (i) constructing roads and highways throughout the County and (ii) refund a portion of the County's outstanding debt for debt savings and (iii) to pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February, 2006 with installments ranging from \$200,000 to \$3,850,000. Interest payments occur annually on February 15th and August 15th 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.

\$ 17,360,000 - New issue
25,815,000 - Refunding

\$ 43,175,000 - Total to be paid to bondholders

\$ 34,995,000 - Owed to bondholders at September 30, 2011

Unlimited Tax Road Bonds, Series 2006

(new issue authorized by voters on November 4, 2003, issued May 3, 2006)

\$15,920,000 Unlimited Tax Road Bonds, Series 2006 were issued for the purpose of (i) constructing roads and highways throughout the County and (ii) to pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 2007 with installments ranging from \$320,000 to \$1,195,000. 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.

\$ 15,920,000 - New issue

\$ 13,325,000 - Owed to bondholders at September 30, 2011

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(e) Long-term Debt (Continued)

Unlimited Tax Road and Refunding Bonds, Series 2007

(new issue authorized by voters on November 4, 2003, issued March 20, 2007)

\$63,375,000 Unlimited Tax Road and Refunding Bonds, Series 2007 will be used to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects; (ii) refund a portion of the County's outstanding debt for debt savings and (iii) to pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 2008, with installments ranging from \$380,000 to \$6,070,000. 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, 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.

\$ 48,190,000 - New issue
15,185,000 - Refunding

\$ 63,375,000 - Total to be paid to bondholders

\$ 58,030,000 - Owed to bondholders at September 30, 2011

Unlimited Tax Road, Series 2008

(new issue authorized by voters on November 4, 2003 and November 6, 2007, issued July 14, 2008)

\$41,000,000 Unlimited Tax Road, Series 2008 will be used to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 2009, with installments ranging from \$955,000 to \$3,045,000. 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.

\$ 15,980,000 - New issue
25,020,000 - Refunding

\$ 41,000,000 - Total to be paid to bondholders

\$ 37,225,000 - Owed to bondholders at September 30, 2011

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Unlimited Tax Road and Refunding Bonds, Series 2009

(new issue authorized by voters on November 6, 2007, issued September 29, 2009)

\$21,805,000 Unlimited Tax Road and Refunding Bonds, Series 2009 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, in installments ranging from \$770,000 to \$2,485,000. 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.

\$	10,070,000	- New issue
	<u>11,735,000</u>	- Refunding

\$	<u>21,805,000</u>	- Total to be paid to bondholders
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\$	<u>17,140,000</u>	- Owed to bondholders at September 30, 2011
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Unlimited Tax Road Bonds, Taxable Series 2009B

(new issue authorized by voters on November 6, 2007, issued September 29, 2009)

\$5,590,000 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 \$1,470,000 matures on February 15, 2019, and the remaining principal amount of \$4,120,000 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.

\$	<u>5,590,000</u>	- New issue
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\$	<u>5,590,000</u>	- Owed to bondholders at September 30, 2011
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(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Unlimited Tax Refunding Bonds, Series 2010

(authorized by Commissioners Court and issued on November 17, 2010)

\$14,810,000 Unlimited Tax Refunding Bonds, Series 2010 will be used to (i) refund a portion of the County's outstanding unlimited tax debt for debt service savings and (ii) pay costs of issuance associated with the sale of Unlimited Tax Bonds. Principal maturities will occur annually beginning February, 2011, with installments ranging from \$200,000 to \$2,110,000. 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, 2020. 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.

\$ 14,810,000 - New issue

\$ 14,610,000 - Owed to bondholders at September 30, 2011

Unlimited Tax Road, Series 2011

(new issue authorized by voters on November 6, 2007, issued June 16, 2011)

\$28,490,000 Unlimited Tax Road, Series 2011 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, 2012 with installments ranging from \$595,000 to \$1,950,000. Interest payments occur annually on February 15th and August 15th ranging from 0.4% to 4.0%. The final principal and interest payment is due on February 15, 2029. 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.

\$ 28,490,000 - New issue

\$ 28,490,000 - Owed to bondholders at September 30, 2011

Tax Notes, Series 2006

(authorized by Commissioners Court and issued on May 3, 2006)

\$15,000,000 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 of buildings for various County departments (iii) pay professional services related to the project, and (iv) pay costs of issuance associated with the sale of the notes. Principal maturities will occur annually beginning February 15, 2007, with installments ranging from \$1,945,000 to \$2,449,000. 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 rebateable arbitrage and is reviewed annually. 90% of any rebateable liability will be paid on the five year anniversary dates.

\$ 15,000,000 - New issue

\$ 4,890,000 - Owed to bondholders at September 30, 2011

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(e) Long-term Debt (Continued)

Prior Year Defeasance of Debt

In prior years the County defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. As of September 30, 2011, \$36.925 million of bonds are 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 currently has no cumulative rebate.

Changes in Noncurrent Liabilities

Noncurrent liabilities for the year ended September 30, 2011, were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
General obligation	\$ 383,805	\$ 53,520	\$ 49,745	\$ 387,580	\$ 26,767
Compensated absences	6,624	8,040	8,014	6,650	4,500
Claims and judgments	4,621	19,469	19,772	4,318	2,975
Unamortized bond premiums	12,652	2,419	1,066	14,005	258
Arbitrage	30	-	30	-	-
OPEB	<u>19,071</u>	<u>-</u>	<u>19,071</u>	<u>-</u>	<u>-</u>
Total governmental activity	<u>\$ 426,803</u>	<u>\$ 83,448</u>	<u>\$ 97,698</u>	<u>\$ 412,553</u>	<u>\$ 34,500</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, and no longer exist due to low investment earnings compared to the interest paid on debt. The Other Post Employment Benefit liability no longer exists due to Commissioners Court eliminating the benefit that was creating the liability.

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(e) Long-term Debt (Continued)

Contractual Maturities

The annual debt service for general obligation bonds is as follows (in thousands):

Fiscal Year Ending September 30,	Governmental Activities	
	Principal	Interest
2012	\$ 26,050	\$ 17,800
2013	27,345	16,105
2014	25,035	14,978
2015	26,150	13,849
2016	25,915	12,662
2017-2021	134,470	42,982
2022-2026	94,355	17,184
2027-2031	28,260	2,313
	<u>\$ 387,580</u>	<u>\$ 137,873</u>

The Debt Service Funds have \$1,812,620 available to service the general long-term bond retirement. There are a number of limitations and restrictions contained in the various bond indentures. The County is in compliance with all significant limitations and restrictions.

Conduit Debt

The Housing Finance Corporation issues single-family revenue bonds to provide financial assistance to qualified homeowners. As of September 30, 2011, there were 13 series of single-family and multi-family revenue bonds outstanding, with an aggregate principal amount payable of \$823,444. 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.

(f) 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, 2011, is as follows (in thousands):

	Due from	Due to
Due to/from other funds:		
General fund	\$ 1,014,281	\$ -
Nonmajor governmental funds	-	869,693
Proprietary type fund - animal safety fund	-	144,588
Total	<u>\$ 1,014,281</u>	<u>\$ 1,014,281</u>

The activity between the General Fund and other funds represent additional funding for special activities, and local matching of grants.

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(f) *Interfund Receivables, Payable Balances and Transfers* (Continued)

Interfund advance activity is as follows:

	<u>Advances to</u>	<u>Advances from</u>
Advances from/to other funds:		
General Fund	\$ 16,816,388	\$ -
2003 Road Bond Capital Projects Fund	14,499	-
Nonmajor governmental funds	1,340,558	-
Animal Safety Internal Service Fund	-	1,133,630
Collin County Toll Road Authority Fund	-	17,037,815
	<u> </u>	<u> </u>
Total	\$ <u>18,171,445</u>	\$ <u>18,171,445</u>

These balances are a result of funding for two separate activities. The first is a \$1,133,630 balance to fund the Animal Shelter in the Animal Safety fund. This is planned to be financed over a ten-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.

All transfers are reported under other financing sources (uses). The accumulated total of interfund transfers for the fiscal year ending September 30, 2011, is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$ 25,557	\$ 1,001,263
Health Care Foundation	425	-
Debt Service Fund	629,000	-
Nonmajor Funds	<u>549,609</u>	<u>193,404</u>
	<u> </u>	<u> </u>
Total	\$ <u>1,204,591</u>	\$ <u>1,194,667</u>

The General Fund transfer out includes of \$629,000 transferred to the Debt Service Fund to take advantage of a refunding opportunity that will save the County over \$1 million in future interest payments. The remaining activity includes transfers to create new funds for tracking restricted funds including grant activity and supporting activities in other special revenue funds that were not fully supporting themselves. The difference in the total transfer in and transfer out is due to the transfer of capital assets to the Collin County Toll Road Authority, which is a proprietary-type fund.

(continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

(g) Leases

As leaser, HCF has a number of non-cancelable operating leases with minimum future rentals in aggregate of \$3,910,564. The buildings are carried at a book value of \$6,423,011 with accumulated depreciation of \$4,543,593. Future minimum rental payments applicable to the operating leases are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>HFC Contractual Future Rental Revenues</u>
2012	\$ 1,101,887
2013	1,069,485
2014	945,913
2015	<u>793,279</u>
	<u>\$ 3,910,564</u>

Collin County leases office space under operating leases that expire over periods of up to six years. Most of the leases are non-cancelable and renewal options are available. The aggregate total of these lease obligations is \$9,499,497 for the year ended September 30, 2011. At September 30, 2011, future minimum rental payments applicable to the operating leases are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Contractual Future Rental Obligations</u>
2012	\$ 2,395,029
2013	2,146,600
2014	1,238,631
2015	<u>1,053,130</u>
	<u>\$ 6,833,390</u>

IV. OTHER INFORMATION

(a) Risk Management

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

(continued)

IV. OTHER INFORMATION (Continued)

(a) *Risk Management* (Continued)

The Health Insurance Claims Fund was established to account for the County's group health and dental insurance. A third-party administrator, United Healthcare, administers the County plan. During the year ended September 30, 2011, the County paid seven hundred and fifty-five 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. Individual stop-loss deductible is \$100 per person.

Collin County had a slight decrease in health insurance claims in fiscal year 2011. In spite of the decrease in claims the fund balance decreased to \$4,177,421, down from \$5,657,294 in 2010. Premiums remained the same in the fiscal 2012 with some reductions in benefits. Management continues to monitor the claims and has made changes to coverage to help keep costs down.

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 \$275,000. The third-party administrator for the program, Tri-star, monitors the filing of claims, verifies the legitimacy of those claims, and processes payments to the injured employees. The County is protected against catastrophic individual or aggregate loss by stop-loss coverage carried through State National Insurance Company.

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

Premiums are paid into each individual insurance internal service fund by the other funds they service. 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 2010 and 2011 follow (in thousands):

	Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments	Ending Liability
2011 Employee Medical	\$ 855	\$ 16,671	\$ 16,671	\$ 855
2010 Employee Medical	855	17,097	17,097	855
2011 Workers' Compensation	638	557	557	638
2010 Workers' Compensation	638	490	490	638
2011 Claims Liability	447	90	90	447
2010 Claims Liability	447	167	167	447

(continued)

IV. OTHER INFORMATION (Continued)

(b) Commitments and Contingencies

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

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

(c) Longevity Pay

Longevity pay for the County's employees is calculated and paid annually if approved by the Commissioners' Court. The formula for its calculation has been adopted as policy by the Court however it is only available to employees hired before December 18, 2007. The liability for the 2011 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 2011.

(d) Post-Retirement Health Benefits

Plan Description

The County's post-employment benefit plan is a single-employer defined benefit plan. Effective February of 2011 the County offers health benefits at actuarial cost and no longer offers supplements. The applicable coverage amount applies to both retiree and the retiree's spouse when they reach age 65 and is available only if the retiree is not covered under another insurance policy other than Medicare. Spouse coverage is only available if they were on the County's plan prior to the employee's retirement from the County. County coverage is secondary to upon eligibility for Medicare coverage. No post-employment liability exists since retirees are paying the full cost of this benefit.

(e) Retirement Commitments

(1) Plan Description

The County provides retirement, disability and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (the TCDRS). The Board of Trustees is responsible for the administration of the statewide agent multi-employer public employee defined benefit pension retirement system consisting of 574 public employee defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the board of trustees at P. O. Box 2034, Austin, Texas 78768-2034 or can be viewed at www.tcdrs.org.

The plan provisions are adopted by the governing body of the employer, within the options available in the state statutes governing the TCDRS (TCDRS Act). Members employed by Collin County can retire at age 60 and above with eight or more years of service, with 30 years of service, regardless of age, or when the sum of their age and years of service equal 75 or more. Members are vested after eight years of employment but must leave their accumulated contributions in the plan to receive any employer-financed benefit.

(continued)

IV. OTHER INFORMATION (Continued)

(e) Retirement Commitments (Continued)

(1) Plan Description (Continued)

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

(2) Funding Policy

The County has elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed an amount of 13.5% in both calendar years of 2010 and 2011 which was more than the actuarial required rate of 10.43% in 2011 and 12.81% in 2010. In addition the County also contributed a lump sum payment of \$40.5 million to fully pay down all unfunded liabilities. The contribution rate payable by the employee members for the calendar years of 2009 and 2010 is 7 % as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

(3) Annual Pension Cost

For the accounting year ended September 30, 2011, the annual pension cost for Collin County to the TCDRS plan for its employees was \$10,857,434 and the actual contributions were \$10,857,434. 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 2008, 2009 and 2010, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 2008 and ending with 2010. The December 31, 2010 actuarial valuation is the most recent valuation.

Actuarial Valuation Information			
Actuarial valuation date	12/31/2008	12/31/2009	12/31/2010
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%

(continued)

IV. OTHER INFORMATION (Continued)

(e) *Retirement Commitments* (Continued)

(3) **Annual Pension Cost** (Continued)

Accounting Year Ending	Annual Pension Cost		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
September 30, 2008	\$ 11,017	100%	—
September 30, 2009	11,827	100%	—
September 30, 2010	11,514	100%	—

(f) *Cost-sharing Arrangement*

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

In March of 2006 Collin County entered into an agreement with the Texas Conference of Urban Counties and Tyler Technologies to participate in the development of CIJS and issued tax notes to fund the project. The court civil case project was implemented in prior years and the criminal case project went live in August of 2010.

**REQUIRED
SUPPLEMENTARY INFORMATION**

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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, 2011

	Budget			Variance with Final Budget Positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes:				
Property	\$ 131,325,781	\$ 131,325,781	\$ 131,828,854	\$ 503,073
Licenses and permits	244,000	244,000	314,052	70,052
Federal and state funds	6,154,166	6,180,472	6,379,302	198,830
Fees and charges for services	16,373,512	16,414,520	17,054,849	640,329
Fines and forfeitures	1,748,000	1,748,000	1,992,671	244,671
Rental	239,600	239,600	170,184	(69,416)
Interest	1,222,410	1,222,410	2,117,949	895,539
Miscellaneous	464,840	482,174	762,501	280,327
Total revenues	<u>157,772,309</u>	<u>157,856,957</u>	<u>160,620,362</u>	<u>2,763,405</u>
Expenditures:				
Current:				
General administration	38,838,322	71,935,942	63,529,742	8,406,200
Judicial	15,571,715	15,721,889	14,954,776	767,113
Financial administration	10,589,673	10,589,536	10,093,805	495,731
Legal	10,909,274	10,919,734	10,465,059	454,675
Public facilities	10,506,804	10,538,806	10,159,746	379,060
Equipment services	2,309,851	2,436,173	2,094,787	341,386
Public safety	57,930,378	58,663,735	57,793,126	870,609
Health and welfare	12,353,796	13,195,724	12,011,123	1,184,601
Culture and recreation	1,123,078	1,123,033	1,028,684	94,349
Conservation	316,211	315,395	278,096	37,299
Capital outlay	<u>16,051,713</u>	<u>16,738,440</u>	<u>11,600,278</u>	<u>5,138,162</u>
Total expenditures	<u>176,500,815</u>	<u>212,178,407</u>	<u>194,009,222</u>	<u>18,169,185</u>
Excess of revenues over expenditures	<u>(18,728,506)</u>	<u>(54,321,450)</u>	<u>(33,388,860)</u>	<u>20,932,590</u>
Other financing sources (uses):				
Transfers in	-	15,633	25,557	9,924
Transfers out	(200,000)	(1,001,264)	(1,001,263)	1
Sale of assets	-	11,353	20,353	9,000
Total other financing sources (uses)	<u>(200,000)</u>	<u>(974,278)</u>	<u>(955,353)</u>	<u>18,925</u>
Net change in fund balance	<u>(18,928,506)</u>	<u>(55,295,728)</u>	<u>(34,344,213)</u>	<u>20,951,515</u>
Fund balance – beginning	<u>187,689,474</u>	<u>187,689,474</u>	<u>187,689,474</u>	<u>-</u>
Fund balance – ending	<u>\$ 168,760,968</u>	<u>\$ 132,393,746</u>	<u>\$ 153,345,261</u>	<u>\$ 20,951,515</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, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 2,000	\$ 2,000	\$ 1,431	\$(569)
Fees and charges for services:				
Road mileage fees	6,500,000	6,500,000	5,597,117	(902,883)
Vehicle title fees	760,000	760,000	675,540	(84,460)
Road and bridge fees	5,755,500	5,755,500	6,570,315	814,815
Total fees and charges for services	13,015,500	13,015,500	12,842,972	(172,528)
Fines and forfeitures:				
County clerk	1,501,000	1,501,000	1,217,193	(283,807)
District clerk	565,000	565,000	601,882	36,882
Total fines and forfeitures	2,066,000	2,066,000	1,819,075	(246,925)
Interest	120,000	120,000	194,336	74,336
Miscellaneous:				
Sale of road and bridge materials	150,000	150,000	284,288	134,288
Other and grants	18,500	18,500	13,655	(4,845)
Total miscellaneous	168,500	168,500	297,943	129,443
Total revenues	15,372,000	15,372,000	15,155,757	(216,243)
Expenditures:				
Current:				
Public transportation:				
Road and bridge maintenance:				
Salaries and benefits	5,466,873	5,466,873	5,339,955	126,918
Maintenance and operating	16,632,501	15,632,991	9,633,850	5,999,141
Total road and bridge maintenance	22,099,374	21,099,864	14,973,805	6,126,059
Engineering:				
Salaries and benefits	415,989	415,989	405,648	10,341
Maintenance and operating	19,978	19,978	12,635	7,343
Total engineering	435,967	435,967	418,283	17,684

(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, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Expenditures: (Continued)				
Current: (Continued)				
Public transportation: (Continued)				
Services and operations:				
Salaries and benefits	\$ 458,212	\$ 458,212	\$ 446,314	\$ 11,898
Maintenance and operating	<u>13,793</u>	<u>13,793</u>	<u>2,557</u>	<u>11,236</u>
Total services and operations	<u>472,005</u>	<u>472,005</u>	<u>448,871</u>	<u>23,134</u>
Soil conservation:				
Maintenance and operating	<u>44,035</u>	<u>44,035</u>	<u>16,941</u>	<u>27,094</u>
Special projects:				
Salaries and benefits	215,470	217,145	217,144	1
Maintenance and operating	<u>2,025</u>	<u>350</u>	<u>234</u>	<u>116</u>
Total special projects	<u>217,495</u>	<u>217,495</u>	<u>217,378</u>	<u>117</u>
Non-departmental:				
Maintenance and operating	<u>480,490</u>	<u>480,490</u>	<u>210,343</u>	<u>270,147</u>
Total public transportation	<u>23,749,366</u>	<u>22,749,856</u>	<u>16,285,621</u>	<u>6,464,235</u>
Capital outlay:				
Public transportation:				
Road and bridge maintenance	<u>1,407,314</u>	<u>2,406,824</u>	<u>1,053,634</u>	<u>1,353,190</u>
Total capital outlay	<u>1,407,314</u>	<u>2,406,824</u>	<u>1,053,634</u>	<u>1,353,190</u>
Total expenditures	<u>25,156,680</u>	<u>25,156,680</u>	<u>17,339,255</u>	<u>7,817,425</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,784,680)</u>	<u>(9,784,680)</u>	<u>(2,183,498)</u>	<u>7,601,182</u>
Other financing sources (uses):				
Sale of assets	<u>10,000</u>	<u>10,000</u>	<u>92,000</u>	<u>82,000</u>
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>92,000</u>	<u>82,000</u>
Net change in fund balance	<u>(9,774,680)</u>	<u>(9,774,680)</u>	<u>(2,091,498)</u>	<u>7,683,182</u>
Fund balance - beginning	<u>19,226,836</u>	<u>19,226,836</u>	<u>19,226,836</u>	<u>-</u>
Fund balance - ending	<u>\$ 9,452,156</u>	<u>\$ 9,452,156</u>	<u>\$ 17,135,338</u>	<u>\$ 7,683,182</u>

COLLIN COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
Health Care Foundation Special Revenue Fund
For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ -	\$ 104,116	\$ 104,116	\$ -
Fees and charges for services	236,000	236,000	269,773	33,773
Rental	1,193,262	1,193,262	1,163,911	(29,351)
Interest	120,000	120,000	168,431	48,431
Miscellaneous	73,100	1,000	6,880	5,880
Total revenues	<u>1,622,362</u>	<u>1,654,378</u>	<u>1,713,111</u>	<u>58,733</u>
Expenditures:				
Current:				
Health and welfare:				
Salaries and benefits	1,540,030	1,540,030	1,421,653	118,377
Maintenance and operating	<u>3,432,252</u>	<u>3,455,372</u>	<u>1,551,417</u>	<u>1,903,955</u>
Total health and welfare	<u>4,972,282</u>	<u>4,995,402</u>	<u>2,973,070</u>	<u>2,022,332</u>
Public facilities:				
Maintenance and operating	<u>430,528</u>	<u>430,528</u>	<u>312,863</u>	<u>117,665</u>
Total public facilities	<u>430,528</u>	<u>430,528</u>	<u>312,863</u>	<u>117,665</u>
Capital outlay:				
Health and welfare	<u>-</u>	<u>90,888</u>	<u>78,365</u>	<u>12,523</u>
Total capital outlay	<u>-</u>	<u>90,888</u>	<u>78,365</u>	<u>12,523</u>
Total expenditures	<u>5,402,810</u>	<u>5,516,818</u>	<u>3,364,298</u>	<u>2,152,520</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,780,448)</u>	<u>(3,862,440)</u>	<u>(1,651,187)</u>	<u>2,211,253</u>
Other financing sources (uses):				
Transfers in	<u>-</u>	<u>425</u>	<u>425</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>425</u>	<u>425</u>	<u>-</u>
Net change in fund balance	<u>(3,780,448)</u>	<u>(3,862,015)</u>	<u>(1,650,762)</u>	<u>2,211,253</u>
Fund balance – beginning	<u>10,950,588</u>	<u>10,950,588</u>	<u>10,950,588</u>	<u>-</u>
Fund balance – ending	<u>\$ 7,170,140</u>	<u>\$ 7,088,573</u>	<u>\$ 9,299,826</u>	<u>\$ 2,211,253</u>

COLLIN COUNTY, TEXAS

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2011

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted for all governmental funds with the exception capital project funds and the following special revenue funds: RTR – Wylie Fund, RTR – Outer Loop Phase 3 Fund, Grants Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, LEOSE Education Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, District Attorney Service Fee Fund, SCAAP Fund, and the Grants Fund. The budget for capital project funds is adopted at the time debt is issued, and the budget is rolled from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial 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 of the Budget Officer. The initial budget request and the Budget Officer's recommendations are provided to the Commissioners Court beginning in early July. Commissioners Court holds budget hearings to allow departments to justify requests not included in the Budget Officer's proposed budget. They hold public hearings and publish notices starting in August on the timetable required by state statute. By September 1 or as soon as possible thereafter the budget and the tax rate are adopted with tax notices mailed on or after October 1.

The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, maintenance and operating, 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 the County. 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.

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, 2008	\$ 189,983	\$ 231,578	\$ 41,595	82.04%	\$ 74,027	56.19%
December 31, 2009	220,110	260,383	40,273	84.53%	77,650	51.86%
December 31, 2010	242,207	276,761	34,554	87.51%	85,291	40.51%

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**ADDITIONAL
SUPPLEMENTARY INFORMATION**

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 170,029	\$ 170,029	\$ 168,666	\$ 1,363
Maintenance and operating	14,352	14,352	4,459	9,893
Total County Judge	184,381	184,381	173,125	11,256
Commissioners Court:				
Salaries and benefits	557,871	557,871	557,744	127
Maintenance and operating	74,260	74,260	30,363	43,897
Total Commissioners Court	632,131	632,131	588,107	44,024
County Clerk:				
Salaries and benefits	1,855,549	1,855,549	1,722,343	133,206
Maintenance and operating	579,744	579,744	46,937	532,807
Total County Clerk	2,435,293	2,435,293	1,769,280	666,013
Support Services:				
Salaries and benefits	169,787	172,498	172,498	-
Maintenance and operating	1,362,088	1,361,195	1,351,193	10,002
Total Support Services	1,531,875	1,533,693	1,523,691	10,002
Human Resources:				
Salaries and benefits	1,418,746	1,418,746	1,348,990	69,756
Maintenance and operating	88,571	88,571	50,282	38,289
Total Human Resources	1,507,317	1,507,317	1,399,272	108,045
Veterans' Service Officer:				
Salaries and benefits	242,013	242,013	182,336	59,677
Maintenance and operating	2,755	2,755	1,831	924
Total Veterans' Service Officer	244,768	244,768	184,167	60,601

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
General Administration: (Continued)				
Enterprise Resource Planning:				
Salaries and benefits	\$ 531,954	\$ 531,954	\$ 521,740	\$ 10,214
Maintenance and operating	8,975	8,975	205	8,770
Total Enterprise Resource Planning	540,929	540,929	521,945	18,984
Non-Departmental:				
Salaries and benefits	372,950	393,085	176,527	216,558
Maintenance and operating	21,345,129	54,374,260	48,399,445	5,974,815
Total Non-Departmental	21,718,079	54,767,345	48,575,972	6,191,373
Non-Departmental Capital replacement -				
Maintenance and operating	593,521	617,821	349,150	268,671
Administrative Services:				
Salaries and benefits	802,754	802,754	799,404	3,350
Maintenance and operating	16,100	16,100	6,771	9,329
Total Administrative Services	818,854	818,854	806,175	12,679
Risk Management:				
Salaries and benefits	92,219	92,219	92,214	5
Maintenance and operating	1,514,782	1,514,782	1,475,000	39,782
Total Risk Management	1,607,001	1,607,001	1,567,214	39,787
Information Technology:				
Salaries and benefits	2,939,076	2,939,076	2,777,099	161,977
Maintenance and operating	279,526	282,026	105,588	176,438
Total Information Technology	3,218,602	3,221,102	2,882,687	338,415
Elections:				
Salaries and benefits	1,072,880	1,141,493	1,142,435	(942)
Maintenance and operating	190,623	122,010	28,883	93,127
Total Elections	1,263,503	1,263,503	1,171,318	92,185

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
General Administration: (Continued)				
Records:				
Salaries and benefits	\$ 478,720	\$ 487,736	\$ 487,736	\$ -
Maintenance and operating	54,911	45,895	12,837	33,058
Total Records	533,631	533,631	500,573	33,058
Telecommunications:				
Salaries and benefits	669,136	680,184	680,184	-
Maintenance and operating	1,339,301	1,347,989	836,882	511,107
Total				
Telecommunications	2,008,437	2,028,173	1,517,066	511,107
Total General Administration	38,838,322	71,935,942	63,529,742	8,406,200
Judicial:				
County Court Probate:				
Salaries and benefits	441,769	443,516	443,516	-
Maintenance and operating	11,400	11,400	10,929	471
Total County Court Probate	453,169	454,916	454,445	471
County Courts-at-Law:				
County Courts-at-Law combined -				
Maintenance and operating	163,300	163,300	103,288	60,012
County Court-at-Law I:				
Salaries and benefits	463,213	463,213	461,536	1,677
Maintenance and operating	11,675	11,675	2,962	8,713
Total County Court-at-Law I	474,888	474,888	464,498	10,390
County Court-at-Law II:				
Salaries and benefits	488,829	489,889	489,889	-
Maintenance and operating	9,690	8,630	2,801	5,829
Total County Court-at-Law II	498,519	498,519	492,690	5,829

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Judicial: (Continued)				
County Courts-at-Law: (Continued)				
County Court-at-Law III:				
Salaries and benefits	\$ 445,702	\$ 445,702	\$ 439,846	\$ 5,856
Maintenance and operating	10,480	10,480	7,907	2,573
Total County Court-at-Law III	456,182	456,182	447,753	8,429
County Court-at-Law No. IV:				
Salaries and benefits	438,133	438,133	431,121	7,012
Maintenance and operating	12,337	12,337	5,062	7,275
Total County Court-at-Law IV	450,470	450,470	436,183	14,287
County Court-at-Law V:				
Salaries and benefits	457,521	457,521	455,383	2,138
Maintenance and operating	10,190	10,190	7,215	2,975
Total County Court-at-Law V	467,711	467,711	462,598	5,113
County Court-at-Law VI:				
Salaries and benefits	440,107	440,107	429,394	10,713
Maintenance and operating	10,682	10,682	7,208	3,474
Total County Court-at-Law VI	450,789	450,789	436,602	14,187
Total County Courts-at-Law	2,961,859	2,961,859	2,843,612	118,247
County Court-at-Law Clerks:				
Salaries and benefits	1,482,720	1,552,380	1,552,379	1
Maintenance and operating	22,878	13,908	13,838	70
Total County Court-at-Law Clerks	1,505,598	1,566,288	1,566,217	71
County Clerks - Probate/mental:				
Salaries and benefits	274,398	274,398	271,785	2,613
Maintenance and operating	224,768	296,768	205,982	90,786
Total County Clerks - Probate/mental	499,166	571,166	477,767	93,399

(continued)

COLLIN COUNTY, TEXAS**Additional Supplementary Information****Schedule of Expenditures, Compared to Budget (GAAP Basis)****General Fund, continued**

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Judicial: (Continued)				
District Courts:				
District Courts Combined:				
Salaries and benefits	\$ 234,731	\$ 234,731	\$ 233,832	\$ 899
Maintenance and operating	363,956	363,956	352,417	11,539
Total District Courts Combined	<u>598,687</u>	<u>598,687</u>	<u>586,249</u>	<u>12,438</u>
199th District Court:				
Salaries and benefits	317,104	317,104	307,132	9,972
Maintenance and operating	10,680	10,680	7,492	3,188
Total 199th District Court	<u>327,784</u>	<u>327,784</u>	<u>314,624</u>	<u>13,160</u>
219th District Court:				
Salaries and benefits	307,192	310,695	310,694	1
Maintenance and operating	11,713	9,535	8,898	637
Total 219th District Court	<u>318,905</u>	<u>320,230</u>	<u>319,592</u>	<u>638</u>
296th District Court:				
Salaries and benefits	316,797	317,474	317,474	-
Maintenance and operating	11,185	10,508	5,210	5,298
Total 296th District Court	<u>327,982</u>	<u>327,982</u>	<u>322,684</u>	<u>5,298</u>
366th District Court:				
Salaries and benefits	313,286	315,708	315,707	1
Maintenance and operating	11,471	10,824	10,573	251
Total 366th District Court	<u>324,757</u>	<u>326,532</u>	<u>326,280</u>	<u>252</u>
380th District Court:				
Salaries and benefits	284,280	284,673	284,673	-
Maintenance and operating	14,464	14,071	5,111	8,960
Total 380th District Court	<u>298,744</u>	<u>298,744</u>	<u>289,784</u>	<u>8,960</u>
401st District Court:				
Salaries and benefits	316,276	322,593	322,593	-
Maintenance and operating	11,195	6,734	6,314	420
Total 401st District Court	<u>327,471</u>	<u>329,327</u>	<u>328,907</u>	<u>420</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, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Judicial: (Continued)				
District Courts: (Continued)				
416th District Court:				
Salaries and benefits	\$ 303,687	\$ 319,029	\$ 319,028	\$ 1
Maintenance and operating	11,586	7,025	6,455	570
Total 416th District Court	315,273	326,054	325,483	571
417th District Court:				
Salaries and benefits	294,857	296,892	296,892	-
Maintenance and operating	11,379	9,344	8,582	762
Total 417th District Court	306,236	306,236	305,474	762
429th District Court:				
Salaries and benefits	296,968	296,968	284,235	12,733
Maintenance and operating	13,785	13,785	6,634	7,151
Total 417th District Court	310,753	310,753	290,869	19,884
Total District Courts	3,456,592	3,472,329	3,409,946	62,383
District Clerk:				
Salaries and benefits	3,488,813	3,488,813	3,408,052	80,761
Maintenance and operating	90,767	90,767	68,306	22,461
Total District Clerk	3,579,580	3,579,580	3,476,358	103,222
Jury Fund - District Clerk:				
Salaries and benefits	232,331	232,331	231,968	363
Maintenance and operating	741,112	741,112	413,648	327,464
Total Jury Fund - District Clerk	973,443	973,443	645,616	327,827
Justices of the Peace:				
Justice of the Peace, Precinct 1:				
Salaries and benefits	449,414	449,414	448,536	878
Maintenance and operating	9,800	9,800	5,183	4,617
Total Justice of the Peace, Precinct 1	459,214	459,214	453,719	5,495
Justice of the Peace, Precinct 2:				
Salaries and benefits	401,609	401,609	390,290	11,319
Maintenance and operating	17,306	17,306	12,058	5,248
Total Justice of the Peace, Precinct 2	418,915	418,915	402,348	16,567

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Judicial: (Continued)				
Justices of the Peace: (Continued)				
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	\$ 361,326	\$ 361,326	\$ 357,362	\$ 3,964
Maintenance and operating	7,872	7,872	4,972	2,900
Total Justice of the Peace, Precinct 3-1	369,198	369,198	362,334	6,864
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	398,571	398,571	392,211	6,360
Maintenance and operating	9,638	9,638	8,877	761
Total Justice of the Peace, Precinct 3-2	408,209	408,209	401,088	7,121
Justice of the Peace, Precinct 4:				
Salaries and benefits	468,644	468,644	454,044	14,600
Maintenance and operating	18,128	18,128	7,282	10,846
Total Justice of the Peace, Precinct 4	486,772	486,772	461,326	25,446
Total Justices of the Peace	2,142,308	2,142,308	2,080,815	61,493
Total Judicial	15,571,715	15,721,889	14,954,776	767,113
Financial Administration:				
County Auditor:				
Salaries and benefits	2,411,643	2,411,643	2,399,433	12,210
Maintenance and operating	59,994	59,994	45,824	14,170
Total County Auditor	2,471,637	2,471,637	2,445,257	26,380
Budget Director:				
Salaries and benefits	569,099	569,099	532,258	36,841
Maintenance and operating	19,260	19,260	13,624	5,636
Total Budget Director	588,359	588,359	545,882	42,477
County Court-at-Law Clerks Collections:				
Salaries and benefits	271,059	270,922	202,983	67,939
Maintenance and operating	14,450	14,450	5,159	9,291
Total County Court-at-Law Clerks Collections	285,509	285,372	208,142	77,230

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Financial Administration: (Continued)				
Tax Assessor-Collector:				
Salaries and benefits	\$ 4,386,413	\$ 4,386,413	\$ 4,136,233	\$ 250,180
Maintenance and operating	166,403	166,403	127,270	39,133
Total Tax Assessor-Collector	4,552,816	4,552,816	4,263,503	289,313
Treasury:				
Salaries and benefits	281,511	281,772	281,771	1
Maintenance and operating	8,717	8,456	553	7,903
Total Treasury	290,228	290,228	282,324	7,904
Tax Appraiser -				
Maintenance and operating	1,129,533	1,129,533	1,106,872	22,661
Purchasing Department:				
Salaries and benefits	1,244,851	1,244,851	1,221,667	23,184
Maintenance and operating	26,740	26,740	20,158	6,582
Total Purchasing Department	1,271,591	1,271,591	1,241,825	29,766
Total Financial Administration	10,589,673	10,589,536	10,093,805	495,731
Legal:				
District Attorney:				
Salaries and benefits	10,502,820	10,502,820	10,137,121	365,699
Maintenance and operating	406,454	406,454	317,478	88,976
Total District Attorney	10,909,274	10,909,274	10,454,599	454,675
Court Appointed Prosecutor:				
Maintenance and operating	-	10,460	10,460	-
Total Court Appointed Prosecutor	-	10,460	10,460	-
Total Legal	10,909,274	10,919,734	10,465,059	454,675

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Facilities:				
Facilities management:				
Salaries and benefits	\$ 419,708	\$ 419,708	\$ 406,413	\$ 13,295
Maintenance and operating	1,547,792	1,547,792	1,384,189	163,603
Total Facilities Management	1,967,500	1,967,500	1,790,602	176,898
Building Superintendent:				
Salaries and benefits	3,286,086	3,302,325	3,302,325	-
Maintenance and operating	5,040,349	5,027,757	4,929,021	98,736
Total Building Superintendent	8,326,435	8,330,082	8,231,346	98,736
Permanent Services:				
Maintenance and operating	212,869	241,224	137,798	103,426
Total Permanent Services	212,869	241,224	137,798	103,426
Total Public Facilities	10,506,804	10,538,806	10,159,746	379,060
Equipment Services:				
Service center:				
Salaries and benefits	1,023,261	1,023,261	991,888	31,373
Maintenance and operating	1,286,590	1,412,912	1,102,899	310,013
Total Equipment Services	2,309,851	2,436,173	2,094,787	341,386
Public Safety:				
Ambulance -				
Maintenance and operating	907,534	907,534	839,503	68,031
Fire Marshal:				
Salaries and benefits	360,876	360,876	345,289	15,587
Maintenance and operating	1,014,058	1,014,058	1,012,375	1,683
Total Fire Marshal	1,374,934	1,374,934	1,357,664	17,270

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Safety: (Continued)				
Breathalyzer Program -				
Maintenance and operating	\$ 40,000	\$ 40,000	\$ 25,838	\$ 14,162
Total Breathalyzer Program	40,000	40,000	25,838	14,162
Constables:				
Constable, Precinct 1:				
Salaries and benefits	945,910	949,426	949,425	1
Maintenance and operating	8,236	6,493	5,796	697
Total Constable, Precinct 1	954,146	955,919	955,221	698
Constable, Precinct 2:				
Salaries and benefits	459,278	464,295	464,295	-
Maintenance and operating	4,973	1,736	1,679	57
Total Constable, Precinct 2	464,251	466,031	465,974	57
Constable, Precinct 3:				
Salaries and benefits	1,294,877	1,302,442	1,302,442	-
Maintenance and operating	13,348	8,959	7,279	1,680
Total Constable, Precinct 3	1,308,225	1,311,401	1,309,721	1,680
Constable, Precinct 4:				
Salaries and benefits	946,909	980,230	980,229	1
Maintenance and operating	15,198	7,956	7,733	223
Total Constable, Precinct 4	962,107	988,186	987,962	224
Total Constables	3,688,729	3,721,537	3,718,878	2,659

(continued)

COLLIN COUNTY, TEXAS**Additional Supplementary Information****Schedule of Expenditures, Compared to Budget (GAAP Basis)****General Fund, continued**

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Safety: (Continued)				
Sheriff:				
Salaries and benefits	\$ 11,824,932	\$ 12,062,726	\$ 12,062,726	\$ -
Maintenance and operating	361,655	314,115	285,588	28,527
Total Sheriff	<u>12,186,587</u>	<u>12,376,841</u>	<u>12,348,314</u>	<u>28,527</u>
Jail Operations:				
Salaries and benefits	17,145,855	17,439,052	17,439,051	1
Maintenance and operating	<u>1,586,688</u>	<u>1,586,688</u>	<u>1,494,715</u>	<u>91,973</u>
Total Jail Operations	<u>18,732,543</u>	<u>19,025,740</u>	<u>18,933,766</u>	<u>91,974</u>
Minimum Security Operations:				
Salaries and benefits	2,893,566	2,893,566	2,863,645	29,921
Maintenance and operating	<u>332,267</u>	<u>332,267</u>	<u>165,893</u>	<u>166,374</u>
Total Minimum Security Operations	<u>3,225,833</u>	<u>3,225,833</u>	<u>3,029,538</u>	<u>196,295</u>
Medical Examiner:				
Salaries and benefits	885,399	886,840	886,840	-
Maintenance and operating	<u>232,921</u>	<u>277,853</u>	<u>277,853</u>	<u>-</u>
Total Medical Examiner	<u>1,118,320</u>	<u>1,164,693</u>	<u>1,164,693</u>	<u>-</u>
Civil Defense -				
Maintenance and operating	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Civil Defense	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Highway Patrol:				
Maintenance and operating	<u>22,896</u>	<u>31,072</u>	<u>31,071</u>	<u>1</u>
Total Highway Patrol	<u>22,896</u>	<u>31,072</u>	<u>31,071</u>	<u>1</u>
Community Supervision -				
Maintenance and operating	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total Community Supervision	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</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, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Safety: (Continued)				
County Corrections Center:				
Salaries and benefits	\$ 205,635	\$ 216,130	\$ 216,130	\$ -
Total County Corrections Center	205,635	216,130	216,130	-
Child Abuse Task Force:				
Salaries and benefits	317,958	331,480	331,479	1
Maintenance and operating	2,200	362	362	-
Total Child Abuse Task Force	320,158	331,842	331,841	1
911 Addressing:				
Salaries and benefits	500,006	500,006	490,140	9,866
Maintenance and operating	59,293	59,293	28,130	31,163
Total 911 Addressing	559,299	559,299	518,270	41,029
Jail Cafeteria -				
Maintenance and operating	48,448	48,448	37,009	11,439
Total Jail Cafeteria	48,448	48,448	37,009	11,439
Holding Facility:				
Salaries and benefits	2,533,410	2,533,410	2,527,973	5,437
Maintenance and operating	19,295	19,295	10,294	9,001
Total Holding Facility	2,552,705	2,552,705	2,538,267	14,438
Homeland Security:				
Salaries and benefits	513,555	513,555	429,624	83,931
Maintenance and operating	16,599	16,599	9,914	6,685
Total Homeland Security	530,154	530,154	439,538	90,616
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	2,599,795	2,598,022	2,523,080	74,942
Maintenance and operating	498,381	568,241	474,227	94,014
Total Juvenile Probation	3,098,176	3,166,263	2,997,307	168,956

(continued)

COLLIN COUNTY, TEXAS**Additional Supplementary Information****Schedule of Expenditures, Compared to Budget (GAAP Basis)****General Fund, continued**

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Safety: (Continued)				
Juvenile Board: (Continued)				
Juvenile detention:				
Salaries and benefits	\$ 6,283,561	\$ 6,279,409	\$ 6,331,938	\$(52,529)
Maintenance and operating	624,991	632,523	515,428	117,095
Total Juvenile Detention	<u>6,908,552</u>	<u>6,911,932</u>	<u>6,847,366</u>	<u>64,566</u>
Community Corrections:				
Salaries and benefits	868,191	867,594	827,603	39,991
Total Community Corrections	<u>868,191</u>	<u>867,594</u>	<u>827,603</u>	<u>39,991</u>
Juvenile Alternative Education:				
Salaries and benefits	414,294	414,294	423,271	(8,977)
Maintenance and operating	380,318	449,818	446,478	3,340
Total Juvenile Alternative Education	<u>794,612</u>	<u>864,112</u>	<u>869,749</u>	<u>(5,637)</u>
Total Juvenile Board	<u>11,669,531</u>	<u>11,809,901</u>	<u>11,542,025</u>	<u>267,876</u>
Pretrial Release:				
Maintenance and operating	60,600	60,600	44,716	15,884
Total Pretiral Release	<u>60,600</u>	<u>60,600</u>	<u>44,716</u>	<u>15,884</u>
Code Inspection:				
Salaries and benefits	609,310	609,310	604,973	4,337
Maintenance and operating	37,162	37,162	17,193	19,969
Total Code Inspection	<u>646,472</u>	<u>646,472</u>	<u>622,166</u>	<u>24,306</u>
Loan Agreement:				
Maintenance and operating	-	-	13,899	(13,899)
Total Loan Agreement	<u>-</u>	<u>-</u>	<u>13,899</u>	<u>(13,899)</u>
Total Public Safety	<u>57,930,378</u>	<u>58,663,735</u>	<u>57,793,126</u>	<u>870,609</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, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Health and Welfare:				
Mental Health and Retardation -				
Maintenance and operating	\$ 1,319,125	\$ 1,319,125	\$ 759,125	\$ 560,000
Inmate Health -				
Maintenance and operating	4,625,000	4,625,000	4,079,195	545,805
Pauper Care and Charity -				
Maintenance and operating	3,000	3,000	-	3,000
Substance Abuse:				
Salaries and benefits	213,094	213,094	160,051	53,043
Maintenance and operating	4,850	4,850	2,523	2,327
Total Substance Abuse	217,944	217,944	162,574	55,370
Indigent Defense Coordinator:				
Salaries and benefits	122,352	122,271	103,994	18,277
Maintenance and operating	4,400	4,400	2,392	2,008
Total Indigent Defense Coordinator	126,752	126,671	106,386	20,285
Indigent Criminal Defendants-				
Maintenance and operating	6,061,975	6,903,984	6,903,843	141
Total Health and Welfare	12,353,796	13,195,724	12,011,123	1,184,601
Culture and Recreation:				
Libraries -				
Maintenance and operating	299,220	299,220	299,220	-
Open Space:				
Salaries and benefits	11,700	11,700	11,700	-
Maintenance and operating	23,433	23,433	8,775	14,658
Total Open Space	35,133	35,133	20,475	14,658

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Culture and Recreation: (Continued)				
Historical Society -				
Maintenance and operating	\$ 50,000	\$ 50,000	\$ 48,264	\$ 1,736
Myers Park Operating:				
Salaries and benefits	520,763	520,718	474,724	45,994
Maintenance and operating	217,962	217,962	186,001	31,961
Total Myers Park Operating	738,725	738,680	660,725	77,955
Total Culture and Recreation	1,123,078	1,123,033	1,028,684	94,349
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	301,445	301,226	265,990	35,236
Maintenance and operating	14,766	14,169	12,106	2,063
Total Agriculture Extension Service	316,211	315,395	278,096	37,299
Total Conservation	316,211	315,395	278,096	37,299
Capital Outlay:				
General Administration:				
Non-departmental	66,556	103,181	14,802	88,379
Non-departmental capital replacement	458,782	434,482	126,420	308,062
Information technology	5,500	101,500	-	101,500
Telecommunications	-	546,913	319,705	227,208
Total General Administration	530,838	1,186,076	460,927	725,149
Public Facilities				
Permanent improvement	14,854,707	14,826,352	10,737,091	4,089,261
Total Public Facilities	14,854,707	14,826,352	10,737,091	4,089,261

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Capital Outlay: (Continued)				
Equipment Services -				
Equipment Services	\$ 629,910	\$ 658,429	\$ 356,557	\$ 301,872
Total Equipment Services	629,910	658,429	356,557	301,872
Public Safety:				
Sheriff	10,298	10,298	4,009	6,289
911 addressing	2,500	2,500	2,500	-
Juvenile probation administration	-	31,325	21,325	10,000
Total Public Safety	12,798	44,123	27,834	16,289
Culture and Recreation:				
Myers Park operating	23,460	23,460	17,869	5,591
Total Culture and Recreation	23,460	23,460	17,869	5,591
Total Capital Outlay	16,051,713	16,738,440	11,600,278	5,138,162
Total Expenditures	\$ 176,500,815	\$ 212,178,407	\$ 194,009,222	\$ 18,169,185

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
Debt Service Funds
For the Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes - general property ad valorem	\$ 39,415,448	\$ 39,415,448	\$ 39,568,030	\$ 152,582
Federal and state funds	529,941	529,941	308,884	(221,057)
Interest	23,900	23,900	206,752	182,852
Total revenues	<u>39,969,289</u>	<u>39,969,289</u>	<u>40,083,666</u>	<u>114,377</u>
Expenditures:				
Debt service:				
Principal retirement	26,375,000	26,685,000	26,685,000	-
Interest and fiscal charges	17,112,800	17,836,676	16,682,967	1,153,709
Bond issuance costs	-	351,290	307,586	43,704
Advance refunding escrow	-	3,881,360	1,940,678	1,940,682
Total debt service	<u>43,487,800</u>	<u>48,754,326</u>	<u>45,616,231</u>	<u>3,138,095</u>
Total expenditures	<u>43,487,800</u>	<u>48,754,326</u>	<u>45,616,231</u>	<u>3,138,095</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,518,511)</u>	<u>(8,785,037)</u>	<u>(5,532,565)</u>	<u>3,252,472</u>
Other financing sources (uses):				
Transfers in	-	629,000	629,000	-
Debt issuance	-	45,860,002	22,930,000	(22,930,002)
Refunding escrow payments	-	(46,120,000)	(23,060,000)	23,060,000
Premium (discount) on sale of bonds	-	4,489,927	2,419,246	(2,070,681)
Total other financing sources (uses)	<u>-</u>	<u>4,858,929</u>	<u>2,918,246</u>	<u>(1,940,683)</u>
Net change in fund balance	<u>(3,518,511)</u>	<u>(3,926,108)</u>	<u>(2,614,319)</u>	<u>\$ 1,311,789</u>
Fund balance – beginning	<u>4,426,939</u>	<u>4,426,939</u>	<u>4,426,939</u>	
Fund balance – ending	<u>\$ 908,428</u>	<u>\$ 500,831</u>	<u>\$ 1,812,620</u>	

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2003 Road Bond Capital Projects Fund
For the Year Ended September 30, 2011

	<u>Prior Years</u>	<u>Current Year Final</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,792,907	\$ -	\$ 1,792,907	\$ 1,792,907
Interest	12,103,346	271,383	12,374,729	12,374,729
Miscellaneous	35,000	-	35,000	35,000
Total revenues	<u>13,931,253</u>	<u>271,383</u>	<u>14,202,636</u>	<u>14,202,636</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>113,982,090</u>	<u>15,129,035</u>	<u>129,111,125</u>	<u>156,224,172</u>
Total capital outlay	<u>113,982,090</u>	<u>15,129,035</u>	<u>129,111,125</u>	<u>156,224,172</u>
Total expenditures	<u>113,982,090</u>	<u>15,129,035</u>	<u>129,111,125</u>	<u>156,224,172</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(100,050,837)</u>	<u>(14,857,652)</u>	<u>(114,908,489)</u>	<u>(142,021,536)</u>
Other financing sources (uses):				
Debt issuance	137,988,623	-	137,988,623	137,988,623
Refunding escrow payments	4,018,414	-	4,018,414	4,018,414
Premium (discount) on sale of bonds	<u>14,499</u>	<u>-</u>	<u>14,499</u>	<u>14,499</u>
Total other financing sources (uses)	<u>142,021,536</u>	<u>-</u>	<u>142,021,536</u>	<u>142,021,536</u>
Net change in fund balance	<u>\$ 41,970,699</u>	<u>(14,857,652)</u>	<u>\$ 27,113,047</u>	<u>\$ -</u>
Fund balance – beginning		<u>41,970,699</u>		
Fund balance – ending		<u>\$ 27,113,047</u>		

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2007 Road Bond Capital Projects Fund
For the Year Ended September 30, 2011

	<u>Prior Years</u>	<u>Current Year Final</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 1,016,763	\$ 285,479	\$ 1,302,242	\$ 1,302,242
Miscellaneous	<u>-</u>	<u>15,843</u>	<u>15,843</u>	<u>15,843</u>
Total revenues	<u>1,016,763</u>	<u>301,322</u>	<u>1,318,085</u>	<u>1,318,085</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>13,445,983</u>	<u>8,248,592</u>	<u>21,694,575</u>	<u>70,620,409</u>
Total capital outlay	<u>13,445,983</u>	<u>8,248,592</u>	<u>21,694,575</u>	<u>70,620,409</u>
Total expenditures	<u>13,445,983</u>	<u>8,248,592</u>	<u>21,694,575</u>	<u>70,620,409</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,429,220)</u>	<u>(7,947,270)</u>	<u>(20,376,490)</u>	<u>(69,302,324)</u>
Other financing sources (uses):				
Debt issuance	40,385,948	28,490,000	68,875,948	68,875,948
Premium (discount) on sale of bonds	<u>426,376</u>	<u>-</u>	<u>426,376</u>	<u>426,376</u>
Total other financing sources (uses)	<u>40,812,324</u>	<u>28,490,000</u>	<u>69,302,324</u>	<u>69,302,324</u>
Net change in fund balance	<u>\$ 28,383,104</u>	20,542,730	<u>\$ 48,925,834</u>	<u>\$ -</u>
Fund balance – beginning		<u>28,383,104</u>		
Fund balance – ending		<u>\$ 48,925,834</u>		

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

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COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

Assets	Special Revenue	Capital Projects	Total
Cash and cash equivalents	\$ 12,763,887	\$ 24,460,768	\$ 37,224,655
Investments	587,949	11,347,300	11,935,249
Receivables:			
Taxes (net of allowance for uncollectibles)	247	-	247
Due from other governments	1,047,686	-	1,047,686
Advance to other funds	-	1,340,558	1,340,558
Miscellaneous	<u>16,703</u>	<u>114,442</u>	<u>131,145</u>
Total assets	<u>\$ 14,416,472</u>	<u>\$ 37,263,068</u>	<u>\$ 51,679,540</u>
Liabilities			
Accounts payable	\$ 274,437	\$ 1,415,787	\$ 1,690,224
Payroll related costs payable	94,839	-	94,839
Due to other governments	2,445	-	2,445
Due to other funds	869,693	-	869,693
Deferred revenue	275,554	114,442	389,996
Deferred tax revenue	<u>247</u>	<u>-</u>	<u>247</u>
Total liabilities	<u>1,517,215</u>	<u>1,530,229</u>	<u>3,047,444</u>
Fund balances			
Nonspendable	-	1,340,558	1,340,558
Restricted	<u>12,899,257</u>	<u>34,392,281</u>	<u>47,291,538</u>
Total fund balances	<u>12,899,257</u>	<u>35,732,839</u>	<u>48,632,096</u>
Total liabilities and fund balances	<u>\$ 14,416,472</u>	<u>\$ 37,263,068</u>	<u>\$ 51,679,540</u>

COLLIN COUNTY, TEXAS

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

Nonmajor Governmental Funds

For the Year Ended September 30, 2011

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:			
Taxes:			
Property	\$ -	\$ 5,166	\$ 5,166
Federal and state funds	7,352,531	-	7,352,531
Fees and charges for services	3,159,515	-	3,159,515
Fines and forfeitures	86,603	-	86,603
Other local government funds	-	63,735	63,735
Interest	28,693	266,765	295,458
Miscellaneous	<u>235,892</u>	<u>-</u>	<u>235,892</u>
Total revenues	<u>10,863,234</u>	<u>335,666</u>	<u>11,198,900</u>
Expenditures:			
Current:			
General administration	1,037,155	-	1,037,155
Judicial	1,350,322	-	1,350,322
Legal	187,123	-	187,123
Public facilities	33,342	-	33,342
Public safety	628,879	-	628,879
Public transportation	2,733,166	-	2,733,166
Health and welfare	3,505,938	-	3,505,938
Culture and recreation	3,262	-	3,262
Capital outlay	<u>457,614</u>	<u>20,578,910</u>	<u>21,036,524</u>
Total expenditures	<u>9,936,801</u>	<u>20,578,910</u>	<u>30,515,711</u>
Excess (deficiency) of revenues over (under) expenditures	<u>926,433</u>	<u>(20,243,244)</u>	<u>(19,316,811)</u>
Other financing sources (uses):			
Transfers in	549,609	-	549,609
Transfers out	(193,404)	-	(193,404)
Debt issuance	<u>-</u>	<u>2,100,000</u>	<u>2,100,000</u>
Total other financing sources (uses)	<u>356,205</u>	<u>2,100,000</u>	<u>2,456,205</u>
Net change in fund balances	1,282,638	(18,143,244)	(16,860,606)
Fund balances – beginning	<u>11,616,619</u>	<u>53,876,083</u>	<u>65,492,702</u>
Fund balances – ending	<u>\$ 12,899,257</u>	<u>\$ 35,732,839</u>	<u>\$ 48,632,096</u>

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. Commissioners Court has authority to levy a tax as required; no tax was levied for FY2011.

LATERAL ROAD FUND – to account for maintenance of County roads. Financing is provided by statutorily mandated intergovernmental revenue received from the state. The state did not allocate any funding for FY2011.

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 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 Commissioner's Court. There is no budget adopted for this fund by Commissioners Court. There were no revenues in this fund in FY2011, other than investment earnings.

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 for the various County courts. This constitutional fund is financed by a designated part of the annual property tax levy and fees collected in connection with the filing of suites

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

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

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

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

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. Commissioners Court adopted a zero budget for FY2011 for this fund.

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. In 2011 a separate fund was created to account for fees collected for security of Justice of the Peace courts not located in a county courthouse; fees collected in prior years for the new fund were transferred from this fund to the new fund named Justice Court Building Security Fund (see below).

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

ECONOMIC DEVELOPMENT FUND – to account for economic development receipts and expenditures associated with same as directed by Commissioner’s Court. The revenues for this fund are based on an allocation from the state for sale of power pole right of way construction.

DANGEROUS WILD ANIMALS FUND – to account for the collection and expenditure of dangerous wild animal fees. Commissioners Court adopted a zero expenditure budget for this fund for FY2011; revenues are based on permits issued for specific wild animal parks.

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 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 donations and interest earnings thereon as well as expenditures of the monies within the restrictions of the donations.

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. Commissioners Court adopted a zero expenditure budget for FY2011.

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.

JUVENILE CASE MANAGER FUND – to account for the collection of court costs on cases where disposition is conviction of a fine-only misdemeanor offense in a justice court, county court, or any county court at law and the expenditure for statutorily permitted case management 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. Commissioners Court adopted a zero expenditure budget for FY2011.

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

DRUG COURT PROGRAM FUND – participation fees paid by defendants required to maintain testing throughout their probation period, and the expenditures for the program.

SCAAP FUND – to account for funds received from the State Criminal Alien Assistance Program, and the expenditures for the program.

COUNTY COURTS TECHNOLOGY FUND – to account for fees paid by defendants in county courts to be used to fund costs of education and training regarding technological enhancements and for purchase and maintenance of technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems. Commissioners Court adopted a zero expenditure budget for FY2011.

DISTRICT COURT RECORDS TECHNOLOGY FUND – to account for fees paid by defendants in district courts to be used to fund costs of education and training regarding technological enhancements and for purchase and maintenance of technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems. Commissioners Court adopted a zero expenditure budget for this fund for FY2011.

PROBATE CONTRIBUTIONS 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 statutory probate courts.

COUNTY COURTS-AT-LAW CLERKS COURT RECORDS PRESERVATION FUND – to account for fees paid in each civil case filed in a county court to be used only to digitize court records to preserve them from natural disasters. Commissioners Court adopted a zero expenditure budget for this fund for FY2011.

DISTRICT CLERK COURT RECORDS PRESERVATION FUND – to account for fees paid in each civil case filed in a district court to be used only to digitize court records to preserve them from natural disasters. Commissioners Court adopted a zero expenditure budget for FY2011.

DISTRICT ATTORNEY APPORTIONMENT FUND – to account for monies apportioned to the county by the state from available appropriations based on population at 4 cents per capita and the expenditures from the fund to be used for salary and related costs in the state attorney's office. There is no budget adopted for this fund. Initially, the state apportioned monies were collected in the District Attorney Service Fee Fund; in 2011, those prior year fees were transferred to this new fund. 2011 fees were recorded in the fund as they occurred.

JUSTICE COURT BUILDING SECURITY FUND – to account for the collection of a portion of the courthouse security fee designated to provide security for a justice court in a building other than the courthouse and the expenditure of those funds as specifically designated by statute for security personnel, services and related items. This fund was created in 2011 to account for fees previously collected in the Courthouse Security Fund (see above) for security of Justice of the Peace courts not located in a county courthouse; the fees collected in prior years for the new fund were transferred to this fund from the Courthouse Security Fund.

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

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2011

Assets	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Cash and cash equivalents	\$ 20,204	\$ 614,590	\$ 186,855	\$ 118,968	\$ 177,104	\$ 1,906	\$ 1,582,637	\$ 7,375
Investments	-	-	-	-	-	-	587,949	-
Receivables:								
Taxes (net of allowance for uncollectibles)	247	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	29	-	-	-
Total assets	<u>\$ 20,451</u>	<u>\$ 614,590</u>	<u>\$ 186,855</u>	<u>\$ 118,968</u>	<u>\$ 177,133</u>	<u>\$ 1,906</u>	<u>\$ 2,170,586</u>	<u>\$ 7,375</u>
Liabilities and Fund Balance								
Liabilities								
Accounts payable	\$ -	\$ -	\$ 65,054	\$ 2,230	\$ 264	\$ -	\$ 18,343	\$ -
Payroll related costs payable	-	-	-	-	-	-	2,891	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Deferred tax revenue	247	-	-	-	-	-	-	-
Total liabilities	<u>247</u>	<u>-</u>	<u>65,054</u>	<u>2,230</u>	<u>264</u>	<u>-</u>	<u>21,234</u>	<u>-</u>
Fund balances								
Restricted	20,204	614,590	121,801	116,738	176,869	1,906	2,149,352	7,375
Total fund balances	<u>20,204</u>	<u>614,590</u>	<u>121,801</u>	<u>116,738</u>	<u>176,869</u>	<u>1,906</u>	<u>2,149,352</u>	<u>7,375</u>
Total liabilities and fund balances	<u>\$ 20,451</u>	<u>\$ 614,590</u>	<u>\$ 186,855</u>	<u>\$ 118,968</u>	<u>\$ 177,133</u>	<u>\$ 1,906</u>	<u>\$ 2,170,586</u>	<u>\$ 7,375</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
September 30, 2011

Assets	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Courthouse Security	Economic Development	Dangerous Wild Animal
Cash and cash equivalents	\$ 2,761	\$ 2,776,471	\$ 583,229	\$ 110	\$ 717,588	\$ 208,185	\$ 14,454	\$ 3,428
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	73	72	-	1,020	688	-	-
Total assets	<u>\$ 2,761</u>	<u>\$ 2,776,544</u>	<u>\$ 583,301</u>	<u>\$ 110</u>	<u>\$ 718,608</u>	<u>\$ 208,873</u>	<u>\$ 14,454</u>	<u>\$ 3,428</u>
Liabilities and Fund Balance								
Liabilities								
Accounts payable	\$ -	\$ 983	\$ -	\$ -	\$ 18,197	\$ 395	\$ -	\$ -
Payroll related costs payable	-	9,502	3,132	-	-	14,757	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>10,485</u>	<u>3,132</u>	<u>-</u>	<u>18,197</u>	<u>15,152</u>	<u>-</u>	<u>-</u>
Fund balances								
Restricted	<u>2,761</u>	<u>2,766,059</u>	<u>580,169</u>	<u>110</u>	<u>700,411</u>	<u>193,721</u>	<u>14,454</u>	<u>3,428</u>
Total fund balances	<u>2,761</u>	<u>2,766,059</u>	<u>580,169</u>	<u>110</u>	<u>700,411</u>	<u>193,721</u>	<u>14,454</u>	<u>3,428</u>
Total liabilities and fund balances	<u>\$ 2,761</u>	<u>\$ 2,776,544</u>	<u>\$ 583,301</u>	<u>\$ 110</u>	<u>\$ 718,608</u>	<u>\$ 208,873</u>	<u>\$ 14,454</u>	<u>\$ 3,428</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
September 30, 2011

Assets	<u>Contract Elections</u>	<u>Election Equipment</u>	<u>Sheriff's Drug Forfeiture</u>	<u>District Attorney Drug Forfeiture</u>	<u>District Attorney Service Fee</u>	<u>Myers Park Foundation</u>	<u>Child Abuse Prevention</u>
Cash and cash equivalents	\$ 1,107,516	\$ 13,179	\$ 109,957	\$ 312,672	\$ 156,670	\$ 31,067	\$ 2,404
Investments	-	-	-	-	-	-	-
Receivables:							
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Miscellaneous	<u>410</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,107,926</u>	<u>\$ 13,179</u>	<u>\$ 109,957</u>	<u>\$ 312,672</u>	<u>\$ 156,787</u>	<u>\$ 31,067</u>	<u>\$ 2,404</u>
Liabilities and Fund Balance							
Liabilities							
Accounts payable	\$ 3,717	\$ -	\$ 17,885	\$ 1,950	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Deferred tax revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>3,717</u>	<u>-</u>	<u>17,885</u>	<u>1,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances							
Restricted	<u>1,104,209</u>	<u>13,179</u>	<u>92,072</u>	<u>310,722</u>	<u>156,787</u>	<u>31,067</u>	<u>2,404</u>
Total fund balances	<u>1,104,209</u>	<u>13,179</u>	<u>92,072</u>	<u>310,722</u>	<u>156,787</u>	<u>31,067</u>	<u>2,404</u>
Total liabilities and fund balances	<u>\$ 1,107,926</u>	<u>\$ 13,179</u>	<u>\$ 109,957</u>	<u>\$ 312,672</u>	<u>\$ 156,787</u>	<u>\$ 31,067</u>	<u>\$ 2,404</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
September 30, 2011

Assets	County Records Management and Preservation	Juvenile Case Manager	Court Initiated Guardianship	District Attorney Deferred Prosecution Program	Drug Court Program	SCAAP	County Courts Technology
Cash and cash equivalents	\$ 1,109,290	\$ 23,269	\$ 97,186	\$ 220,539	\$ 186,706	\$ 1,301,050	\$ 25,944
Investments	-	-	-	-	-	-	-
Receivables:							
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Miscellaneous	-	674	-	13,470	-	-	-
Total assets	<u>\$ 1,109,290</u>	<u>\$ 23,943</u>	<u>\$ 97,186</u>	<u>\$ 234,009</u>	<u>\$ 186,706</u>	<u>\$ 1,301,050</u>	<u>\$ 25,944</u>
Liabilities and Fund Balance							
Liabilities							
Accounts payable	\$ 49,371	\$ -	\$ -	\$ -	\$ 1,385	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-
Total liabilities	<u>49,371</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,385</u>	<u>-</u>	<u>-</u>
Fund balances							
Restricted	<u>1,059,919</u>	<u>23,943</u>	<u>97,186</u>	<u>234,009</u>	<u>185,321</u>	<u>1,301,050</u>	<u>25,944</u>
Total fund balances	<u>1,059,919</u>	<u>23,943</u>	<u>97,186</u>	<u>234,009</u>	<u>185,321</u>	<u>1,301,050</u>	<u>25,944</u>
Total liabilities and fund balances	<u>\$ 1,109,290</u>	<u>\$ 23,943</u>	<u>\$ 97,186</u>	<u>\$ 234,009</u>	<u>\$ 186,706</u>	<u>\$ 1,301,050</u>	<u>\$ 25,944</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
September 30, 2011

Assets	District Courts Technology	Probate Contributions	County Court - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	Grants	Nonmajor Special Revenue Funds Total
Cash and cash equivalents	\$ 4,711	\$ 236,076	\$ 93,200	\$ 155,772	\$ 34,456	\$ 144,746	\$ 381,612	\$ 12,763,887
Investments	-	-	-	-	-	-	-	587,949
Receivables:								
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	247
Due from other governments	-	-	-	-	-	-	1,047,686	1,047,686
Miscellaneous	-	-	-	-	-	150	-	16,703
Total assets	<u>\$ 4,711</u>	<u>\$ 236,076</u>	<u>\$ 93,200</u>	<u>\$ 155,772</u>	<u>\$ 34,456</u>	<u>\$ 144,896</u>	<u>\$ 1,429,298</u>	<u>\$ 14,416,472</u>
Liabilities and Fund Balance								
Liabilities								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,663	\$ 274,437
Payroll related costs payable	-	-	-	-	-	-	64,557	94,839
Due to other governments	-	-	-	-	-	-	2,445	2,445
Due to other funds	-	-	-	-	-	-	869,693	869,693
Deferred revenue	-	-	-	-	-	-	275,554	275,554
Deferred tax revenue	-	-	-	-	-	-	-	247
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,306,912</u>	<u>1,517,215</u>
Fund balances								
Restricted	<u>4,711</u>	<u>236,076</u>	<u>93,200</u>	<u>155,772</u>	<u>34,456</u>	<u>144,896</u>	<u>122,386</u>	<u>12,899,257</u>
Total fund balances	<u>4,711</u>	<u>236,076</u>	<u>93,200</u>	<u>155,772</u>	<u>34,456</u>	<u>144,896</u>	<u>122,386</u>	<u>12,899,257</u>
Total liabilities and fund balances	<u>\$ 4,711</u>	<u>\$ 236,076</u>	<u>\$ 93,200</u>	<u>\$ 155,772</u>	<u>\$ 34,456</u>	<u>\$ 144,896</u>	<u>\$ 1,429,298</u>	<u>\$ 14,416,472</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, 2011

	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Revenues:								
Federal and state funds	\$ -	\$ 59,683	\$ -	\$ -	\$ 34,673	\$ -	\$ -	\$ -
Fees and charges for services	-	-	72,247	215,455	-	-	505,693	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	26	791	246	103	222	4	13,088	21
Miscellaneous	-	-	-	-	-	-	24,091	130
Total revenues	<u>26</u>	<u>60,474</u>	<u>72,493</u>	<u>215,558</u>	<u>34,895</u>	<u>4</u>	<u>542,872</u>	<u>151</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	130,453	157,371	-	-	297,520	-
Legal	-	-	-	-	2,200	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	21,569	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	3,262
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>130,453</u>	<u>157,371</u>	<u>23,769</u>	<u>-</u>	<u>297,520</u>	<u>3,262</u>
Excess (deficiency) of revenues over (under) expenditure:	<u>26</u>	<u>60,474</u>	<u>(57,960)</u>	<u>58,187</u>	<u>11,126</u>	<u>4</u>	<u>245,352</u>	<u>(3,111)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	26	60,474	(57,960)	58,187	11,126	4	245,352	(3,111)
Fund balances – beginning	<u>20,178</u>	<u>554,116</u>	<u>179,761</u>	<u>58,551</u>	<u>165,743</u>	<u>1,902</u>	<u>1,904,000</u>	<u>10,486</u>
Fund balances – ending	<u>\$ 20,204</u>	<u>\$ 614,590</u>	<u>\$ 121,801</u>	<u>\$ 116,738</u>	<u>\$ 176,869</u>	<u>\$ 1,906</u>	<u>\$ 2,149,352</u>	<u>\$ 7,375</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, 2011

	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Courthouse Security	Economic Development	Dangerous Wild Animal
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,898	\$ -
Fees and charges for services	-	725,201	59,786	83	92,542	308,227	-	650
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	6	3,813	786	-	933	486	36	7
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>6</u>	<u>729,014</u>	<u>60,572</u>	<u>83</u>	<u>93,475</u>	<u>308,713</u>	<u>22,934</u>	<u>657</u>
Expenditures:								
Current:								
General administration	-	498,299	-	-	-	-	56,838	-
Judicial	-	-	103,183	-	67,635	565,136	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	33,342	-	-
Public safety	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	-	6,322	-	-	9,350	-	-	-
Total expenditures	<u>-</u>	<u>504,621</u>	<u>103,183</u>	<u>-</u>	<u>76,985</u>	<u>598,478</u>	<u>56,838</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6</u>	<u>224,393</u>	<u>(42,611)</u>	<u>83</u>	<u>16,490</u>	<u>(289,765)</u>	<u>(33,904)</u>	<u>657</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	200,000	-	-
Transfers out	-	-	-	-	-	(127,479)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,521</u>	<u>-</u>	<u>-</u>
Net change in fund balances	6	224,393	(42,611)	83	16,490	(217,244)	(33,904)	657
Fund balances – beginning	<u>2,755</u>	<u>2,541,666</u>	<u>622,780</u>	<u>27</u>	<u>683,921</u>	<u>410,965</u>	<u>48,358</u>	<u>2,771</u>
Fund balances – ending	<u>\$ 2,761</u>	<u>\$ 2,766,059</u>	<u>\$ 580,169</u>	<u>\$ 110</u>	<u>\$ 700,411</u>	<u>\$ 193,721</u>	<u>\$ 14,454</u>	<u>\$ 3,428</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, 2011

	Contract Elections	Election Equipment	Sheriff's Drug Forfeiture	District Attorney Special Drug Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention
Revenues:							
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	500,328	-	-	-	61,095	-	819
Fines and forfeitures	-	-	50,312	36,291	-	-	-
Interest	1,683	28	129	546	119	38	4
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>502,011</u>	<u>28</u>	<u>50,441</u>	<u>36,837</u>	<u>61,214</u>	<u>38</u>	<u>823</u>
Expenditures:							
Current:							
General administration	263,287	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Legal	-	-	-	29,770	50,492	-	-
Public facilities	-	-	-	-	-	-	-
Public safety	-	-	24,869	-	-	-	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	24,259	-
Total expenditures	<u>263,287</u>	<u>-</u>	<u>24,869</u>	<u>29,770</u>	<u>50,492</u>	<u>24,259</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>238,724</u>	<u>28</u>	<u>25,572</u>	<u>7,067</u>	<u>10,722</u>	<u>(24,221)</u>	<u>823</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(65,500)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(65,500)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	238,724	28	25,572	7,067	(54,778)	(24,221)	823
Fund balances – beginning	<u>865,485</u>	<u>13,151</u>	<u>66,500</u>	<u>303,655</u>	<u>211,565</u>	<u>55,288</u>	<u>1,581</u>
Fund balances – ending	<u>\$ 1,104,209</u>	<u>\$ 13,179</u>	<u>\$ 92,072</u>	<u>\$ 310,722</u>	<u>\$ 156,787</u>	<u>\$ 31,067</u>	<u>\$ 2,404</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
For the Year Ended September 30, 2011

	County Records Management and Preservation	Juvenile Case Manager	Court Initiated Guardianship	District Attorney Pretrial Intervention Program	Drug Court Program	SCAAP	County Courts Technology
Revenues:							
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,922	\$ -
Fees and charges for services	184,863	23,936	26,020	117,140	80,196	-	19,128
Fines and forfeitures	-	-	-	-	-	-	-
Interest	1,506	7	181	327	245	2,325	31
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>186,369</u>	<u>23,943</u>	<u>26,201</u>	<u>117,467</u>	<u>80,441</u>	<u>413,247</u>	<u>19,159</u>
Expenditures:							
Current:							
General administration	105,052	-	-	-	-	-	-
Judicial	-	-	-	-	29,024	-	-
Legal	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	245,371	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	<u>149,657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>158</u>	<u>-</u>
Total expenditures	<u>254,709</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,024</u>	<u>245,529</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(68,340)</u>	<u>23,943</u>	<u>26,201</u>	<u>117,467</u>	<u>51,417</u>	<u>167,718</u>	<u>19,159</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	75,590	-	-
Transfers out	<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>75,590</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(68,340)</u>	<u>23,943</u>	<u>26,201</u>	<u>117,467</u>	<u>127,007</u>	<u>167,718</u>	<u>19,159</u>
Fund balances – beginning	<u>1,128,259</u>	<u>-</u>	<u>70,985</u>	<u>116,542</u>	<u>58,314</u>	<u>1,133,332</u>	<u>6,785</u>
Fund balances – ending	<u>\$ 1,059,919</u>	<u>\$ 23,943</u>	<u>\$ 97,186</u>	<u>\$ 234,009</u>	<u>\$ 185,321</u>	<u>\$ 1,301,050</u>	<u>\$ 25,944</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, 2011

	District Court Technology	Probate Contributions	County Court at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	Grants	Nonmajor Special Revenue Funds Total
Revenues:								
Federal and state funds	\$ -	\$ 49,160	\$ -	\$ -	\$ -	\$ -	\$ 6,775,195	\$ 7,352,531
Fees and charges for services	4,663	-	57,222	86,804	-	17,417	-	3,159,515
Fines and forfeitures	-	-	-	-	-	-	-	86,603
Interest	2	464	137	235	6	-	112	28,693
Miscellaneous	-	-	-	-	-	-	211,671	235,892
Total revenues	<u>4,665</u>	<u>49,624</u>	<u>57,359</u>	<u>87,039</u>	<u>6</u>	<u>17,417</u>	<u>6,986,978</u>	<u>10,863,234</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	113,679	1,037,155
Judicial	-	-	-	-	-	-	-	1,350,322
Legal	-	-	-	-	-	-	104,661	187,123
Public facilities	-	-	-	-	-	-	-	33,342
Public safety	-	-	-	-	-	-	337,070	628,879
Public transportation	-	-	-	-	-	-	2,733,166	2,733,166
Health and welfare	-	-	-	-	-	-	3,505,938	3,505,938
Culture and recreation	-	-	-	-	-	-	-	3,262
Capital outlay:	-	-	-	-	-	-	267,868	457,614
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,062,382</u>	<u>9,936,801</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,665</u>	<u>49,624</u>	<u>57,359</u>	<u>87,039</u>	<u>6</u>	<u>17,417</u>	<u>(75,404)</u>	<u>926,433</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	34,450	127,479	112,090	549,609
Transfers out	-	-	-	-	-	-	(425)	(193,404)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,450</u>	<u>127,479</u>	<u>111,665</u>	<u>356,205</u>
Net change in fund balances	4,665	49,624	57,359	87,039	34,456	144,896	36,261	1,282,638
Fund balances – beginning	<u>46</u>	<u>186,452</u>	<u>35,841</u>	<u>68,733</u>	<u>-</u>	<u>-</u>	<u>86,125</u>	<u>11,616,619</u>
Fund balances – ending	<u>\$ 4,711</u>	<u>\$ 236,076</u>	<u>\$ 93,200</u>	<u>\$ 155,772</u>	<u>\$ 34,456</u>	<u>\$ 144,896</u>	<u>\$ 122,386</u>	<u>\$ 12,899,257</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 Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues				
Interest	\$ <u>30</u>	\$ <u>30</u>	\$ <u>26</u>	\$ (<u>4</u>)
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	30	30	26	\$ (<u>4</u>)
Fund balance - beginning	<u>20,178</u>	<u>20,178</u>	<u>20,178</u>	
Fund balance - ending	\$ <u>20,208</u>	\$ <u>20,208</u>	\$ <u>20,204</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 Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
State funds -				
State lateral road distributions	\$ 60,000	\$ 60,000	\$ 59,683	\$(317)
Interest	<u>700</u>	<u>700</u>	<u>791</u>	<u>91</u>
Total revenues	<u>60,700</u>	<u>60,700</u>	<u>60,474</u>	<u>(226)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	60,700	60,700	60,474	<u><u>\$(226)</u></u>
Fund balance at beginning of year	<u>554,116</u>	<u>554,116</u>	<u>554,116</u>	
Fund balance at end of year	<u><u>\$ 614,816</u></u>	<u><u>\$ 614,816</u></u>	<u><u>\$ 614,590</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 Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Appellate judicial system	\$ 55,000	\$ 55,000	\$ 72,247	\$ 17,247
Interest	<u>200</u>	<u>200</u>	<u>246</u>	<u>46</u>
Total revenues	<u>55,200</u>	<u>55,200</u>	<u>72,493</u>	<u>17,293</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>55,200</u>	<u>130,453</u>	<u>130,453</u>	<u>-</u>
Total expenditures	<u>55,200</u>	<u>130,453</u>	<u>130,453</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(75,253)	(57,960)	\$ <u>17,293</u>
Fund balance at beginning of year	<u>179,761</u>	<u>179,761</u>	<u>179,761</u>	
Fund balance at end of year	\$ <u>179,761</u>	\$ <u>104,508</u>	\$ <u>121,801</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 Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 164,000	\$ 164,000	\$ 215,455	\$ 51,455
Interest	<u>100</u>	<u>100</u>	<u>103</u>	<u>3</u>
Total revenues	<u>164,100</u>	<u>164,100</u>	<u>215,558</u>	<u>51,458</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	103,440	103,745	103,745	-
County Courts - maintenance and operating	56,060	56,060	50,313	5,747
Justice of the Peace - maintenance and operating	<u>8,500</u>	<u>8,500</u>	<u>3,313</u>	<u>5,187</u>
Total expenditures	<u>168,000</u>	<u>168,305</u>	<u>157,371</u>	<u>10,934</u>
Excess (deficiency) of revenues over (under) expenditures	(3,900)	(4,205)	58,187	\$ <u>62,392</u>
Fund balance at beginning of year	<u>58,551</u>	<u>58,551</u>	<u>58,551</u>	
Fund balance at end of year	\$ <u>54,651</u>	\$ <u>54,346</u>	\$ <u>116,738</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 Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 432,000	\$ 432,000	\$ 505,693	\$ 73,693
Interest	10,000	10,000	13,088	3,088
Miscellaneous	17,000	17,000	24,091	7,091
Total revenues	<u>459,000</u>	<u>459,000</u>	<u>542,872</u>	<u>83,872</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	153,036	146,969	135,475	11,494
Maintenance and operating	146,971	162,046	162,045	1
Total judicial	<u>300,007</u>	<u>309,015</u>	<u>297,520</u>	<u>11,495</u>
Total expenditures	<u>300,007</u>	<u>309,015</u>	<u>297,520</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	158,993	149,985	245,352	\$ <u>95,367</u>
Fund balance at beginning of year	<u>1,904,000</u>	<u>1,904,000</u>	<u>1,904,000</u>	
Fund balance at end of year	<u>\$ 2,062,993</u>	<u>\$ 2,053,985</u>	<u>\$ 2,149,352</u>	

COLLIN COUNTY, TEXAS

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

Farm Museum Memorial Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ 10	\$ 10	\$ 21	\$ 11
Miscellaneous	-	-	130	130
Total revenues	<u>10</u>	<u>10</u>	<u>151</u>	<u>141</u>
Expenditures:				
Current:				
Culture and recreation:				
Maintenance and operating	-	4,421	3,262	1,159
Total culture and recreation	<u>-</u>	<u>4,421</u>	<u>3,262</u>	<u>1,159</u>
Total expenditures	<u>-</u>	<u>4,421</u>	<u>3,262</u>	<u>1,159</u>
Excess (deficiency) of revenues over expenditures	10	(4,411)	(3,111)	<u>\$(1,300)</u>
Fund balance at beginning of year	<u>10,486</u>	<u>10,486</u>	<u>10,486</u>	
Fund balance at end of year	<u>\$ 10,496</u>	<u>\$ 6,075</u>	<u>\$ 7,375</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 Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ <u>10</u>	\$ <u>10</u>	\$ <u>6</u>	\$ (<u>4</u>)
Total revenues	<u>10</u>	<u>10</u>	<u>6</u>	(<u>4</u>)
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10	10	6	\$ (<u>4</u>)
Fund balance at beginning of year	<u>2,755</u>	<u>2,755</u>	<u>2,755</u>	
Fund balance at end of year	\$ <u>2,765</u>	\$ <u>2,765</u>	\$ <u>2,761</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 Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 698,000	\$ 698,000	\$ 725,201	\$ 27,201
Interest	<u>3,000</u>	<u>3,000</u>	<u>3,813</u>	<u>813</u>
Total revenues	<u>701,000</u>	<u>701,000</u>	<u>729,014</u>	<u>28,014</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	283,842	299,507	299,507	-
Maintenance and operating	<u>870,393</u>	<u>835,717</u>	<u>198,792</u>	<u>636,925</u>
Total general administration	<u>1,154,235</u>	<u>1,135,224</u>	<u>498,299</u>	<u>636,925</u>
Capital outlay - general administration	<u>31,465</u>	<u>50,476</u>	<u>6,322</u>	<u>44,154</u>
Total expenditures	<u>1,185,700</u>	<u>1,185,700</u>	<u>504,621</u>	<u>681,079</u>
Excess (deficiency) of revenues over (under) expenditures	(484,700)	(484,700)	224,393	\$ <u>709,093</u>
Fund balance at beginning of year	<u>2,541,666</u>	<u>2,541,666</u>	<u>2,541,666</u>	
Fund balance at end of year	\$ <u>2,056,966</u>	\$ <u>2,056,966</u>	\$ <u>2,766,059</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 Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 63,000	\$ 63,000	\$ 59,786	\$(3,214)
Interest	<u>1,000</u>	<u>1,000</u>	<u>786</u>	<u>(214)</u>
Total revenues	<u>64,000</u>	<u>64,000</u>	<u>60,572</u>	<u>(3,428)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	102,715	103,184	103,183	1
Maintenance and operating	<u>306,182</u>	<u>305,713</u>	<u>-</u>	<u>305,713</u>
Total Judicial	<u>408,897</u>	<u>408,897</u>	<u>103,183</u>	<u>305,713</u>
Excess (deficiency) of revenues over expenditures	(344,897)	(344,897)	(42,611)	<u>\$ 302,286</u>
Fund balance at beginning of year	<u>622,780</u>	<u>622,780</u>	<u>622,780</u>	
Fund balance at end of year	<u>\$ 277,883</u>	<u>\$ 277,883</u>	<u>\$ 580,169</u>	

COLLIN COUNTY, TEXAS

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

Juvenile Delinquency Prevention Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues - fees	\$ <u>-</u>	\$ <u>-</u>	\$ <u>83</u>	\$ <u>83</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	83	\$ <u><u>83</u></u>
Fund balance at beginning of year	<u>27</u>	<u>27</u>	<u>27</u>	
Fund balance at end of year	\$ <u><u>27</u></u>	\$ <u><u>27</u></u>	\$ <u><u>110</u></u>	

COLLIN COUNTY, TEXAS

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

Justice Court Technology Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 95,000	\$ 95,000	\$ 92,542	\$(2,458)
Interest	1,000	1,000	933	(67)
Total revenues	<u>96,000</u>	<u>96,000</u>	<u>93,475</u>	<u>(2,525)</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	4,150	86,409	67,635	18,774
Total judicial	<u>4,150</u>	<u>86,409</u>	<u>67,635</u>	<u>18,774</u>
Capital outlay:				
Judicial	-	9,350	9,350	-
Total judicial	<u>-</u>	<u>9,350</u>	<u>9,350</u>	<u>-</u>
Total expenditures	<u>4,150</u>	<u>95,759</u>	<u>76,985</u>	<u>18,774</u>
Excess (deficiency) of revenues over expenditures	91,850	241	16,490	\$ <u>16,249</u>
Fund balance at beginning of year	<u>683,921</u>	<u>683,921</u>	<u>683,921</u>	
Fund balance at end of year	\$ <u>775,771</u>	\$ <u>684,162</u>	\$ <u>700,411</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 Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services:				
County clerk security fees	\$ 170,000	\$ 170,000	\$ 191,191	\$ 21,191
District clerk security fees	38,900	38,900	47,143	8,243
Justice of the peace civil court fees	<u>69,000</u>	<u>69,000</u>	<u>69,893</u>	<u>893</u>
Total charges for services	<u>277,900</u>	<u>277,900</u>	<u>308,227</u>	<u>30,327</u>
Interest	<u>800</u>	<u>800</u>	<u>486</u>	<u>(314)</u>
Total revenues	<u>278,700</u>	<u>278,700</u>	<u>308,713</u>	<u>30,013</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	643,874	643,874	540,449	103,425
Maintenance and operating	<u>26,390</u>	<u>26,390</u>	<u>24,687</u>	<u>1,703</u>
Total judicial	<u>670,264</u>	<u>670,264</u>	<u>565,136</u>	<u>105,128</u>
Public facilities:				
Maintenance and operating	<u>112,163</u>	<u>112,163</u>	<u>33,342</u>	<u>78,821</u>
Total public facilities	<u>112,163</u>	<u>112,163</u>	<u>33,342</u>	<u>78,821</u>
Total expenditures	<u>782,427</u>	<u>782,427</u>	<u>598,478</u>	<u>183,949</u>
Excess (deficiency) of revenues over (under) expenditures	(503,727)	(503,727)	(289,765)	213,962
Other financing sources (uses):				
Transfers in	200,000	200,000	200,000	-
Transfers out	<u>-</u>	<u>(127,480)</u>	<u>(127,479)</u>	<u>1</u>
Total other financing sources (uses)	<u>200,000</u>	<u>72,520</u>	<u>72,521</u>	<u>1</u>
Net change in fund balance	(303,727)	(431,207)	(217,244)	<u>\$ 213,963</u>
Fund balance at beginning of year	<u>410,965</u>	<u>410,965</u>	<u>410,965</u>	
Fund balance at end of year	<u>\$ 107,238</u>	<u>\$ (20,242)</u>	<u>\$ 193,721</u>	

COLLIN COUNTY, TEXAS

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

Economic Development Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Federal and state funds	\$ -	\$ 22,898	\$ 22,898	\$ -
Interest	-	-	36	36
Total revenues	<u>-</u>	<u>22,898</u>	<u>22,934</u>	<u>36</u>
Expenditures - maintenance and operating	<u>-</u>	<u>56,838</u>	<u>56,838</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(33,940)</u>	<u>(33,904)</u>	<u>\$ 36</u>
Fund balance at beginning of year	<u>48,358</u>	<u>48,358</u>	<u>48,358</u>	
Fund balance at end of year	<u>\$ 48,358</u>	<u>\$ 14,418</u>	<u>\$ 14,454</u>	

COLLIN COUNTY, TEXAS

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

Dangerous Wild Animal Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 1,339	\$ 1,339	\$ 650	\$ (689)
Interest	10	10	7	(3)
Total revenues	<u>1,349</u>	<u>1,349</u>	<u>657</u>	<u>(692)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,349	1,349	657	<u><u>\$ (692)</u></u>
Fund balance at beginning of year	<u>2,771</u>	<u>2,771</u>	<u>2,771</u>	
Fund balance at end of year	<u><u>\$ 4,120</u></u>	<u><u>\$ 4,120</u></u>	<u><u>\$ 3,428</u></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 Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 375,000	\$ 375,000	\$ 500,328	\$ 125,328
Interest	1,000	1,000	1,683	683
Total revenues	<u>376,000</u>	<u>376,000</u>	<u>502,011</u>	<u>126,011</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	200,000	200,000	196,614	3,386
Maintenance and operating	<u>147,620</u>	<u>147,620</u>	<u>66,673</u>	<u>80,947</u>
Total general administration	<u>347,620</u>	<u>347,620</u>	<u>263,287</u>	<u>84,333</u>
Total expenditures	<u>347,620</u>	<u>347,620</u>	<u>263,287</u>	<u>84,333</u>
Excess (deficiency) of revenues over expenditures	28,380	28,380	238,724	\$ <u>210,344</u>
Fund balance at beginning of year	<u>865,485</u>	<u>865,485</u>	<u>865,485</u>	
Fund balance at end of year	\$ <u>893,865</u>	\$ <u>893,865</u>	\$ <u>1,104,209</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 Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ <u>30</u>	\$ <u>30</u>	\$ <u>28</u>	\$ <u>(2)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	30	30	28	\$ <u><u>(2)</u></u>
Fund balance at beginning of year	<u>13,151</u>	<u>13,151</u>	<u>13,151</u>	
Fund balance at end of year	\$ <u><u>13,181</u></u>	\$ <u><u>13,181</u></u>	\$ <u><u>13,179</u></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 Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Drug seizure	\$ -	\$ 50,246	\$ 50,312	\$ 66
Interest	<u>150</u>	<u>150</u>	<u>129</u>	<u>(21)</u>
Total revenues	<u>150</u>	<u>50,396</u>	<u>50,441</u>	<u>45</u>
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	<u>-</u>	<u>25,441</u>	<u>24,869</u>	<u>572</u>
Total public safety	<u>-</u>	<u>25,441</u>	<u>24,869</u>	<u>572</u>
Total expenditures	<u>-</u>	<u>25,441</u>	<u>24,869</u>	<u>572</u>
Excess (deficiency) of revenues over (under) expenditures	150	24,955	25,572	\$ <u>617</u>
Fund balance at beginning of year	<u>66,500</u>	<u>66,500</u>	<u>66,500</u>	
Fund balance at end of year	\$ <u>66,650</u>	\$ <u>91,455</u>	\$ <u>92,072</u>	

COLLIN COUNTY, TEXAS

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

District Attorney Drug Forfeiture Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fines and forfeitures:				
Drug seizure	\$ -	\$ 36,291	\$ 36,291	\$ -
Interest	<u>500</u>	<u>500</u>	<u>546</u>	<u>46</u>
Total revenues	<u>500</u>	<u>36,791</u>	<u>36,837</u>	<u>46</u>
Expenditures:				
Current:				
Legal:				
Maintenance and operating	<u>27,821</u>	<u>142,634</u>	<u>29,770</u>	<u>112,864</u>
Total legal	<u>27,821</u>	<u>142,634</u>	<u>29,770</u>	<u>112,864</u>
Total expenditures	<u>27,821</u>	<u>142,634</u>	<u>29,770</u>	<u>112,864</u>
Excess (deficiency) of revenues over (under) expenditures	(27,321)	(105,843)	7,067	\$ <u>112,910</u>
Fund balance at beginning of year	<u>303,655</u>	<u>303,655</u>	<u>303,655</u>	
Fund balance at end of year	\$ <u>276,334</u>	\$ <u>197,812</u>	\$ <u>310,722</u>	

COLLIN COUNTY, TEXAS

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

Myers Park Foundation Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues - interest	\$ <u>150</u>	\$ <u>150</u>	\$ <u>38</u>	\$ <u>(112)</u>
Expenditures:				
Capital outlay	<u>24,259</u>	<u>24,259</u>	<u>24,259</u>	<u>-</u>
Total expenditures	<u>24,259</u>	<u>24,259</u>	<u>24,259</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(24,109)	(24,109)	(24,221)	\$ <u>(112)</u>
Fund balance at beginning of year	<u>55,288</u>	<u>55,288</u>	<u>55,288</u>	
Fund balance at end of year	\$ <u>31,179</u>	\$ <u>31,179</u>	\$ <u>31,067</u>	

COLLIN COUNTY, TEXAS

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

Child Abuse Prevention Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 400	\$ 400	\$ 819	\$ 419
Interest	-	-	4	4
Total revenues	<u>400</u>	<u>400</u>	<u>823</u>	<u>423</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	400	400	823	<u>\$ 423</u>
Fund balance at beginning of year	<u>1,581</u>	<u>1,581</u>	<u>1,581</u>	
Fund balance at end of year	<u>\$ 1,981</u>	<u>\$ 1,981</u>	<u>\$ 2,404</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 Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 193,000	\$ 193,000	\$ 184,863	\$(8,137)
Interest	<u>1,500</u>	<u>1,500</u>	<u>1,506</u>	<u>6</u>
Total revenues	<u>194,500</u>	<u>194,500</u>	<u>186,369</u>	<u>(8,131)</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	<u>152,775</u>	<u>180,836</u>	<u>105,052</u>	<u>75,784</u>
Total general administration	<u>152,775</u>	<u>180,836</u>	<u>105,052</u>	<u>75,784</u>
Capital outlay - general administration	<u>180,046</u>	<u>151,985</u>	<u>149,657</u>	<u>2,328</u>
Total expenditures	<u>332,821</u>	<u>332,821</u>	<u>254,709</u>	<u>(78,112)</u>
Excess (deficiency) of revenues over expenditures	(138,321)	(138,321)	(68,340)	<u>\$ 69,981</u>
Fund balance at beginning of year	<u>1,128,259</u>	<u>1,128,259</u>	<u>1,128,259</u>	
Fund balance at end of year	<u>\$ 989,938</u>	<u>\$ 989,938</u>	<u>\$ 1,059,919</u>	

COLLIN COUNTY, TEXAS

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

Court Initiated Guardianship Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 20,000	\$ 20,000	\$ 26,020	\$ 6,020
Interest	150	150	181	31
Total revenues	<u>20,150</u>	<u>20,150</u>	<u>26,201</u>	<u>6,051</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	20,150	20,150	26,201	<u>\$ 6,051</u>
Fund balance at beginning of year	<u>70,985</u>	<u>70,985</u>	<u>70,985</u>	
Fund balance at end of year	<u>\$ 91,135</u>	<u>\$ 91,135</u>	<u>\$ 97,186</u>	

COLLIN COUNTY, TEXAS

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

Drug Court Program Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 65,500	\$ 65,500	\$ 80,196	\$ 14,696
Interest	<u>75</u>	<u>75</u>	<u>245</u>	<u>170</u>
Total revenues	<u>65,575</u>	<u>65,575</u>	<u>80,441</u>	<u>14,866</u>
Expenditures:				
Current:				
Judicial:				
County courts - maintenance and operating	24,900	24,900	11,116	13,784
District courts - maintenance and operating	<u>35,800</u>	<u>35,800</u>	<u>17,908</u>	<u>17,892</u>
Total expenditures	<u>60,700</u>	<u>60,700</u>	<u>29,024</u>	<u>31,676</u>
Excess (deficiency) of revenues over expenditures	4,875	4,875	51,417	46,542
Other financing sources (uses)				
Transfers in	<u>-</u>	<u>75,591</u>	<u>75,590</u>	<u>(1)</u>
Total other financing sources (uses)	<u>-</u>	<u>75,591</u>	<u>75,590</u>	<u>(1)</u>
Net change in fund balance	4,875	80,466	127,007	\$ <u>46,542</u>
Fund balance at beginning of year	<u>58,314</u>	<u>58,314</u>	<u>58,314</u>	
Fund balance at end of year	\$ <u>63,189</u>	\$ <u>138,780</u>	\$ <u>185,321</u>	

COLLIN COUNTY, TEXAS

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

County Courts Technology Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 4,000	\$ 4,000	\$ 19,128	\$ 15,128
Interest	10	10	31	21
Total revenues	<u>4,010</u>	<u>4,010</u>	<u>19,159</u>	<u>15,149</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	4,010	4,010	19,159	\$ <u>15,149</u>
Fund balance at beginning of year	<u>6,785</u>	<u>6,785</u>	<u>6,785</u>	
Fund balance at end of year	\$ <u>10,795</u>	\$ <u>10,795</u>	\$ <u>25,944</u>	

COLLIN COUNTY, TEXAS

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

District Courts Technology Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 4,663	\$ 4,663
Interest	-	-	2	2
Total revenues	-	-	4,665	4,665
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	4,665	\$ 4,665
Fund balance at beginning of year	46	46	46	
Fund balance at end of year	\$ 46	\$ 46	\$ 4,711	

COLLIN COUNTY, TEXAS

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

Probate Contributions Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		<u>(negative)</u>
Revenues:				
Federal and state funds	\$ -	\$ 40,000	\$ 49,160	\$ 9,160
Interest	<u>50</u>	<u>50</u>	<u>464</u>	<u>414</u>
Total revenues	<u>50</u>	<u>40,050</u>	<u>49,624</u>	<u>9,574</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	64,074	64,029	-	64,029
Maintenance and operating	<u>15,926</u>	<u>15,926</u>	<u>-</u>	<u>15,926</u>
Total expenditures	<u>80,000</u>	<u>79,955</u>	<u>-</u>	<u>79,955</u>
Excess (deficiency) of revenues over expenditures and other financing	(79,950)	(39,905)	49,624	\$ <u>89,529</u>
Fund balance at beginning of year	<u>186,452</u>	<u>186,452</u>	<u>186,452</u>	
Fund balance at end of year	\$ <u>106,502</u>	\$ <u>146,547</u>	\$ <u>236,076</u>	

COLLIN COUNTY, TEXAS

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

County Courts-at-Law Clerks Court Records Preservation Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 20,000	\$ 20,000	\$ 57,222	\$ 37,222
Interest	15	15	137	122
Total revenues	<u>20,015</u>	<u>20,015</u>	<u>57,359</u>	<u>37,344</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	20,015	20,015	57,359	<u>\$ 37,344</u>
Fund balance at beginning of year	<u>35,841</u>	<u>35,841</u>	<u>35,841</u>	
Fund balance at end of year	<u>\$ 55,856</u>	<u>\$ 55,856</u>	<u>\$ 93,200</u>	

COLLIN COUNTY, TEXAS

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

District Clerk Court Records Preservation Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 45,000	\$ 45,000	\$ 86,804	\$ 41,804
Interest	35	35	235	200
Total revenues	<u>45,035</u>	<u>45,035</u>	<u>87,039</u>	<u>42,004</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	45,035	45,035	87,039	\$ <u><u>42,004</u></u>
Fund balance at beginning of year	<u>68,733</u>	<u>68,733</u>	<u>68,733</u>	
Fund balance at end of year	\$ <u><u>113,768</u></u>	\$ <u><u>113,768</u></u>	\$ <u><u>155,772</u></u>	

COLLIN COUNTY, TEXAS

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

Justice Court Building Security Special Revenue Fund

For the Fiscal Year Ended September 30, 2011

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 17,417	\$ 17,417
Total revenues	<u>-</u>	<u>-</u>	<u>17,417</u>	<u>17,417</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>17,417</u>	<u>17,417</u>
Other financing sources (uses)				
Transfers in	<u>-</u>	<u>127,479</u>	<u>127,479</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>127,479</u>	<u>127,479</u>	<u>-</u>
Net change in fund balance	-	127,479	144,896	\$ <u><u>17,417</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>127,479</u></u>	\$ <u><u>144,896</u></u>	

CAPITAL PROJECT NON-MAJOR FUNDS

Capital Project Funds are used to account for the different types of bonds issued by the county for construction of roads, facilities, and improvements. A county may not issue bonds payable in whole or in part from ad valorem taxes unless the bonds are authorized by a majority of the registered voters of the county voting on the issue.

Unlimited Tax Bonds

Unlimited tax bonds are used to finance road construction. Unlimited tax bonds, per state statute, are secured by the county's pledge of an ad valorem tax, without limit, upon all taxable property within the county. The bonds issued would include payment for the cost of issuance associated with the sale of these bonds.

1995 Road Bond Capital Projects - to account for bond projects authorized by voters on May 6, 1995. Total authorized for roads, bridges and highways is \$45,400,000. The only outstanding series from this authorization were issued on October 4, 1995 and totaled \$21,000,000.

1999 Road Bond Capital Projects - to account for bond projects authorized by voters on February 20, 1999. Total authorized for roads, bridges and highways is \$81,275,000. All of the bonds have been issued in three series, beginning 1999 and ending 2000.

Series 1999 - \$25,670,000 issued May 18, 1999

Series 1999A - \$11,580,000 issued October 18, 1999

Series 2000 - \$44,025,000 issued September 9, 2000

Limited Tax Bonds

Limited tax bonds are general obligation bonds backed by the full faith and credit of the county and are payable from the county's \$0.80 constitutional maximum tax rate. They are secured by a percentage of the property taxes levied against property in the County.

1999 Permanent Improvement Capital Projects - to account for bond projects authorized by voters on February 20, 1999. Total authorized by voters for permanent improvements, facilities, and open space projects is \$38,725,000. All of the bonds have been issued in four series, beginning 1999 and ending 2001.

Series 1999 - \$12,330,000 issued May 18, 1999

Series 1999A - \$19,420,000 issued October 18, 1999

Series 2000 - \$2,000,000 issued September 9, 1999

Series 2001 - \$4,975,000 issued August 15, 2001

2001 Permanent Improvement Capital Projects - to account for bond projects authorized by voters on November 6, 2001. Total authorized by voters for construction of a youth camp facilities is \$26,000,000. All of the bonds were issued on June 19, 2002.

2003 Permanent Improvement Capital Projects - to account for bond projects authorized by voters on November 4, 2003. Total authorized by voters for permanent improvements, facilities, and open space projects is \$87,000,000. All of the bonds have been issued in five series, beginning in 2004 and ending 2008.

Series 2004 - \$11,450,000 issued April 27, 2004
Series 2005 - \$37,350,000 issued April 5, 2005
Series 2006 - \$53,800,000 issued April 3, 2006
Series 2007 - \$2,200,000 issued March 20, 2007
Series 2008 - \$2,200,000 issued July 14, 2008

2007 Permanent Improvement Capital Projects - to account for bond projects authorized by voters on November 6, 2007. Total authorized for permanent improvements, facilities, and open space projects is \$93,300,000. Only a portion of the bonds have been issued to-date in four series, beginning 2008 and ending 2011. The remainder of the bonds will be sold as needed. Total bonds sold, as of September 30, 2011, is \$34,010,000.

Series 2008 - \$4,500,000 issued July 14, 2008
Series 2009 - \$17,420,000 issued September 29, 2009
Series 2009B - \$9,990,000 issued September 29, 2009
Series 2011 - \$2,100,000 issued June 16, 2011

Please note the Series 2009B references bonds issued as Build America Bonds. They are taxable municipal bonds with special tax credits and federal subsidies and were created as part of the American Recovery and Reinvestment Act on February 17, 2009.

Tax Notes

In addition to unlimited and limited tax bonds secured by property taxes, the County can issue notes, which do not require a pledge of property taxes to repay. Since there is no pledging of property taxes, there is no requirement to seek authorization by voters. These notes typically have a shorter repayment term and are used for such purchases as major software or technology improvements.

TAX NOTES CAPITAL PROJECTS - used to upgrade and improve County computer systems, vehicles, and renovate the old courthouse; acquire software, hardware, and computer equipment for the county voting system and web project; acquire software, hardware, and computer related equipment for system upgrades; and related professional services.

Series 2001 - \$4,400,000 issued February 14, 2001
Series 2001a - \$4,500,000 issued September 18, 2001
Series 2002 - \$8,000,000 issued October 29, 2002
Series 2004 - \$12,000,000 issued September 14, 2004
Series 2006 - \$15,000,000 issued May 3, 2006

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2011

Assets	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond	1999 Road Bond	Tax Notes	Nonmajor Capital Project Funds Total
Cash and cash equivalents	\$ 1,432,485	\$ 1,242,002	\$ 2,900,402	\$ 9,033,443	\$ 236,384	\$ 3,311,147	\$ 6,304,905	\$ 24,460,768
Investments	-	499,913	-	1,165,111	-	1,791,681	7,890,595	11,347,300
Receivables:								
Advance to other funds	-	-	-	-	-	1,340,558	-	1,340,558
Miscellaneous	-	-	-	-	114,442	-	-	114,442
Total assets	<u>\$ 1,432,485</u>	<u>\$ 1,741,915</u>	<u>\$ 2,900,402</u>	<u>\$ 10,198,554</u>	<u>\$ 350,826</u>	<u>\$ 6,443,386</u>	<u>\$ 14,195,500</u>	<u>\$ 37,263,068</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 31,903	\$ 160	\$ 105,590	\$ 1,194,721	\$ -	\$ 4,902	\$ 78,511	\$ 1,415,787
Deferred revenue	-	-	-	-	114,442	-	-	114,442
Total liabilities	<u>31,903</u>	<u>160</u>	<u>105,590</u>	<u>1,194,721</u>	<u>114,442</u>	<u>4,902</u>	<u>78,511</u>	<u>1,530,229</u>
Fund balances:								
Nonspendable	-	-	-	-	-	1,340,558	-	1,340,558
Restricted	1,400,582	1,741,755	2,794,812	9,003,833	236,384	5,097,926	14,116,989	34,392,281
Total fund balances	<u>1,400,582</u>	<u>1,741,755</u>	<u>2,794,812</u>	<u>9,003,833</u>	<u>236,384</u>	<u>6,438,484</u>	<u>14,116,989</u>	<u>35,732,839</u>
Total liabilities and fund balances	<u>\$ 1,432,485</u>	<u>\$ 1,741,915</u>	<u>\$ 2,900,402</u>	<u>\$ 10,198,554</u>	<u>\$ 350,826</u>	<u>\$ 6,443,386</u>	<u>\$ 14,195,500</u>	<u>\$ 37,263,068</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, 2011

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond	1999 Road Bond	Tax Notes	Nonmajor Capital Projects Funds Total
Revenues:								
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 5,166	\$ -	\$ -	\$ 5,166
Other local government funds	-	-	-	-	-	63,735	-	63,735
Interest	<u>12,997</u>	<u>23,765</u>	<u>4,967</u>	<u>44,638</u>	<u>4,386</u>	<u>57,598</u>	<u>118,414</u>	<u>266,765</u>
Total revenues	<u>12,997</u>	<u>23,765</u>	<u>4,967</u>	<u>44,638</u>	<u>9,552</u>	<u>121,333</u>	<u>118,414</u>	<u>335,666</u>
Expenditures:								
Capital outlay:								
General administration	-	-	-	-	-	-	2,381,570	2,381,570
Public facilities	-	39,211	631,656	14,460,308	-	-	-	15,131,175
Public transportation	-	-	-	-	540,304	550,549	-	1,090,853
Culture and recreation	<u>-</u>	<u>-</u>	<u>1,051,645</u>	<u>923,667</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,975,312</u>
Total expenditures	<u>-</u>	<u>39,211</u>	<u>1,683,301</u>	<u>15,383,975</u>	<u>540,304</u>	<u>550,549</u>	<u>2,381,570</u>	<u>20,578,910</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,997</u>	<u>(15,446)</u>	<u>(1,678,334)</u>	<u>(15,339,337)</u>	<u>(530,752)</u>	<u>(429,216)</u>	<u>(2,263,156)</u>	<u>(20,243,244)</u>
Other financing sources (uses):								
Debt issuance	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,100,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,100,000</u>
Net change in fund balance	12,997	(15,446)	(1,678,334)	(13,239,337)	(530,752)	(429,216)	(2,263,156)	(18,143,244)
Fund balance – beginning	<u>1,387,585</u>	<u>1,757,201</u>	<u>4,473,146</u>	<u>22,243,170</u>	<u>767,136</u>	<u>6,867,700</u>	<u>16,380,145</u>	<u>53,876,083</u>
Fund balance – ending	<u>\$ 1,400,582</u>	<u>\$ 1,741,755</u>	<u>\$ 2,794,812</u>	<u>\$ 9,003,833</u>	<u>\$ 236,384</u>	<u>\$ 6,438,484</u>	<u>\$ 14,116,989</u>	<u>\$ 35,732,839</u>

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 1999 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2011

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,217,750	\$ 12,997	\$ 3,230,747	\$ 3,230,747
Miscellaneous	<u>191,042</u>	<u>-</u>	<u>191,042</u>	<u>191,042</u>
Total revenues	<u>3,408,792</u>	<u>12,997</u>	<u>3,421,789</u>	<u>3,421,789</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,077,997	-	34,077,997	35,388,542
Old Collin County Courthouse	1,000,000	-	1,000,000	1,000,000
Land for park and open space	<u>5,634,963</u>	<u>-</u>	<u>5,634,963</u>	<u>5,725,000</u>
Total expenditures	<u>40,712,960</u>	<u>-</u>	<u>40,712,960</u>	<u>42,113,542</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,304,168)</u>	<u>12,997</u>	<u>(37,291,171)</u>	<u>(38,691,753)</u>
Other financing sources (uses):				
Debt issuance	38,692,860	-	38,692,860	38,692,860
Transfers out	<u>(1,107)</u>	<u>-</u>	<u>(1,107)</u>	<u>(1,107)</u>
Total other financing sources (uses)	<u>38,691,753</u>	<u>-</u>	<u>38,691,753</u>	<u>38,691,753</u>
Net change in fund balance	<u>\$ 1,387,585</u>	<u>12,997</u>	<u>\$ 1,400,582</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,387,585</u>		
Fund balance – ending		<u>\$ 1,400,582</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2001 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2011

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Fees and charges for services	\$ 76,063	\$ -	\$ 76,063	\$ 76,063
Interest	1,511,033	23,765	1,534,798	1,534,798
Miscellaneous	<u>3,125</u>	<u>-</u>	<u>3,125</u>	<u>3,125</u>
Total revenues	<u>1,590,221</u>	<u>23,765</u>	<u>1,613,986</u>	<u>1,613,986</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>25,730,340</u>	<u>39,211</u>	<u>25,769,551</u>	<u>27,511,306</u>
Total expenditures	<u>25,730,340</u>	<u>39,211</u>	<u>25,769,551</u>	<u>27,511,306</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,140,119)</u>	<u>(15,446)</u>	<u>(24,155,565)</u>	<u>(25,897,320)</u>
Other financing sources (uses):				
Debt issuance	<u>25,897,320</u>	<u>-</u>	<u>25,897,320</u>	<u>25,897,320</u>
Total other financing sources (uses)	<u>25,897,320</u>	<u>-</u>	<u>25,897,320</u>	<u>25,897,320</u>
Net change in fund balance	<u>\$ 1,757,201</u>	<u>(15,446)</u>	<u>\$ 1,741,755</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,757,201</u>		
Fund balance – ending		<u>\$ 1,741,755</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2003 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2011

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>3,772,711</u>	\$ <u>4,967</u>	\$ <u>3,777,678</u>	\$ <u>3,777,678</u>
Total revenues	<u>3,772,711</u>	<u>4,967</u>	<u>3,777,678</u>	<u>3,777,678</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	79,025,224	631,656	79,656,880	79,772,546
Land for park and open space	<u>7,281,886</u>	<u>1,051,645</u>	<u>8,333,531</u>	<u>11,012,677</u>
Total expenditures	<u>86,307,110</u>	<u>1,683,301</u>	<u>87,990,411</u>	<u>90,785,223</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(82,534,399)</u>	<u>(1,678,334)</u>	<u>(84,212,733)</u>	<u>(87,007,545)</u>
Other financing sources (uses):				
Debt issuance	84,637,970	-	84,637,970	84,637,970
Premium on sale of bonds	<u>2,369,575</u>	<u>-</u>	<u>2,369,575</u>	<u>2,369,575</u>
Total other financing sources (uses)	<u>87,007,545</u>	<u>-</u>	<u>87,007,545</u>	<u>87,007,545</u>
Net change in fund balance	<u>\$ 4,473,146</u>	<u>(1,678,334)</u>	<u>\$ 2,794,812</u>	<u>\$ -</u>
Fund balance – beginning		<u>4,473,146</u>		
Fund balance – ending		<u>\$ 2,794,812</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2007 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2011

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 180,942	\$ 44,638	\$ 225,580	\$ 225,580
Total revenues	<u>180,942</u>	<u>44,638</u>	<u>225,580</u>	<u>225,580</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	10,529,152	14,460,308	24,989,460	30,339,024
Land for park and open space	<u>224,764</u>	<u>923,667</u>	<u>1,148,431</u>	<u>4,802,700</u>
Total expenditures	<u>10,753,916</u>	<u>15,383,975</u>	<u>26,137,891</u>	<u>35,141,724</u>
Excess (deficiency) of revenues over (under) expenditures	(10,572,974)	(15,339,337)	(25,912,311)	(34,916,144)
Other financing sources (uses):				
Debt issuance	31,208,108	2,100,000	33,308,108	33,308,108
Premium on sale of bonds	<u>1,608,036</u>	<u>-</u>	<u>1,608,036</u>	<u>1,608,036</u>
Total other financing sources (uses)	<u>32,816,144</u>	<u>2,100,000</u>	<u>34,916,144</u>	<u>34,916,144</u>
Net change in fund balance	\$ <u>22,243,170</u>	(13,239,337)	\$ <u>9,003,833</u>	\$ <u>-</u>
Fund balance – beginning		<u>22,243,170</u>		
Fund balance – ending		\$ <u>9,003,833</u>		

COLLIN COUNTY, TEXAS

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

1995 Road Bond Capital Projects Fund

From Inception and for the Year Ended September 30, 2011

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - general property ad valorem	\$ 181,393	\$ 5,166	\$ 186,559	\$ 186,559
Other local government funds	706,611	-	706,611	706,611
Interest	2,037,222	4,386	2,041,608	2,041,608
Miscellaneous	332,049	-	332,049	332,049
Total revenues	<u>3,257,275</u>	<u>9,552</u>	<u>3,266,827</u>	<u>3,266,827</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>49,487,805</u>	<u>540,304</u>	<u>50,028,109</u>	<u>50,264,493</u>
Total expenditures	<u>49,487,805</u>	<u>540,304</u>	<u>50,028,109</u>	<u>50,264,493</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,230,530)</u>	<u>(530,752)</u>	<u>(46,761,282)</u>	<u>(46,997,666)</u>
Other financing sources (uses):				
Debt issuance	45,432,419	-	45,432,419	45,432,419
Sale of assets	769,550	-	769,550	769,550
Transfers in	99,950	-	99,950	99,950
Refund of escrow	695,747	-	695,747	695,747
Total other financing sources (uses)	<u>46,997,666</u>	<u>-</u>	<u>46,997,666</u>	<u>46,997,666</u>
Net change in fund balance	<u>\$ 767,136</u>	<u>(530,752)</u>	<u>\$ 236,384</u>	<u>\$ -</u>
Fund balance – beginning		<u>767,136</u>		
Fund balance – ending		<u>\$ 236,384</u>		

COLLIN COUNTY, TEXAS

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

1999 Road Bond Capital Projects Fund

From Inception and for the Year Ended September 30, 2011

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,805,113	\$ 63,735	\$ 1,868,848	\$ 1,868,848
Interest	<u>10,370,252</u>	<u>57,598</u>	<u>10,427,850</u>	<u>10,427,850</u>
Total revenues	<u>12,175,365</u>	<u>121,333</u>	<u>12,296,698</u>	<u>12,296,698</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>87,855,748</u>	<u>550,549</u>	<u>88,406,297</u>	<u>94,844,782</u>
Total expenditures	<u>87,855,748</u>	<u>550,549</u>	<u>88,406,297</u>	<u>94,844,782</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(75,680,383)</u>	<u>(429,216)</u>	<u>(76,109,599)</u>	<u>(82,548,084)</u>
Other financing sources (uses):				
Debt issuance	81,207,525	-	81,207,525	81,207,526
Premium on sale of bonds	<u>1,340,558</u>	<u>-</u>	<u>1,340,558</u>	<u>1,340,558</u>
Total other financing sources (uses)	<u>82,548,083</u>	<u>-</u>	<u>82,548,083</u>	<u>82,548,084</u>
Net change in fund balance	<u>\$ 6,867,700</u>	<u>(429,216)</u>	<u>\$ 6,438,484</u>	<u>\$ -</u>
Fund balance – beginning		<u>6,867,700</u>		
Fund balance – ending		<u>\$ 6,438,484</u>		

COLLIN COUNTY, TEXAS**Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Tax Notes Capital Projects Fund****From Inception and for the Year Ended September 30, 2011**

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 1,887,372	\$ -	\$ 1,887,372	\$ 1,887,372
Interest	3,418,065	118,414	3,536,479	3,536,479
Miscellaneous	78,855	-	78,855	78,855
Total revenues	<u>5,384,292</u>	<u>118,414</u>	<u>5,502,706</u>	<u>5,502,706</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>32,959,616</u>	<u>2,381,570</u>	<u>35,341,186</u>	<u>49,458,175</u>
Total expenditures	<u>32,959,616</u>	<u>2,381,570</u>	<u>35,341,186</u>	<u>49,458,175</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(27,575,324)</u>	<u>(2,263,156)</u>	<u>(29,838,480)</u>	<u>(43,955,469)</u>
Other financing sources (uses):				
Debt issuance	43,822,326	-	43,822,326	43,822,326
Premium on sale of tax notes	123,357	-	123,357	123,357
Transfers in	<u>9,786</u>	<u>-</u>	<u>9,786</u>	<u>9,786</u>
Total other financing sources (uses)	<u>43,955,469</u>	<u>-</u>	<u>43,955,469</u>	<u>43,955,469</u>
Net change in fund balance	<u>\$ 16,380,145</u>	<u>(2,263,156)</u>	<u>\$ 14,116,989</u>	<u>\$ -</u>
Fund balance – beginning		<u>16,380,145</u>		
Fund balance – ending		<u>\$ 14,116,989</u>		

INTERNAL SERVICE FUNDS

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 those unemployment assessments.

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

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

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

COLLIN COUNTY, TEXAS
Combining Statement of Net Assets
Internal Service Funds
September 30, 2011

Assets	Liability Insurance	Workers' Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Animal Safety	Total
Current assets:								
Cash and cash equivalents	\$ 2,273,503	\$ 980,728	\$ 207,975	\$ 663,433	\$ 6,166,232	\$ 44,565	\$ 511,074	\$ 10,847,510
Investments	-	-	-	-	1,175,068	-	-	1,175,068
Receivables:								
Miscellaneous receivables	1,690	-	-	-	-	-	-	1,690
Total current assets	<u>2,275,193</u>	<u>980,728</u>	<u>207,975</u>	<u>663,433</u>	<u>7,341,300</u>	<u>44,565</u>	<u>511,074</u>	<u>12,024,268</u>
Capital assets (net of accumulated depreciation):								
Buildings and systems	-	-	-	-	-	-	2,349,354	2,349,354
Machinery and equipment	-	-	-	-	-	-	8,026	8,026
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,357,380</u>	<u>2,357,380</u>
Total assets	<u>\$ 2,275,193</u>	<u>\$ 980,728</u>	<u>\$ 207,975</u>	<u>\$ 663,433</u>	<u>\$ 7,341,300</u>	<u>\$ 44,565</u>	<u>\$ 2,868,454</u>	<u>\$ 14,381,648</u>
Liabilities								
Current liabilities:								
Accounts payable	\$ 502	\$ 61,693	\$ 14,725	\$ -	\$ 2,299,089	\$ 29,944	\$ 5,134	\$ 2,411,087
Payroll payable	-	-	-	-	9,607	-	17,822	27,429
Claims payable	446,232	637,974	-	-	855,183	-	-	1,939,389
Due to other funds	-	-	-	-	-	-	144,588	144,588
Total current liabilities	<u>446,734</u>	<u>699,667</u>	<u>14,725</u>	<u>-</u>	<u>3,163,879</u>	<u>29,944</u>	<u>167,544</u>	<u>4,522,493</u>
Noncurrent liabilities:								
Advance from other funds	-	-	-	-	-	-	1,133,630	1,133,630
Total liabilities	<u>446,734</u>	<u>699,667</u>	<u>14,725</u>	<u>-</u>	<u>3,163,879</u>	<u>29,944</u>	<u>1,301,174</u>	<u>5,656,123</u>
Net assets								
Net assets, invested in capital assets	-	-	-	-	-	-	2,357,380	2,357,380
Unrestricted	<u>1,828,459</u>	<u>281,061</u>	<u>193,250</u>	<u>663,433</u>	<u>4,177,421</u>	<u>14,621</u>	<u>(790,100)</u>	<u>6,368,145</u>
Total net assets	<u>\$ 1,828,459</u>	<u>\$ 281,061</u>	<u>\$ 193,250</u>	<u>\$ 663,433</u>	<u>\$ 4,177,421</u>	<u>\$ 14,621</u>	<u>\$ 1,567,280</u>	<u>\$ 8,725,525</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2011

	<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	\$ 950,000	\$ 525,000	\$ 3,046,705	\$ 69,260	\$ 17,766,424	\$ 366,733	\$ -	\$ 22,724,122
Charges for services	-	-	-	-	-	-	1,308,414	1,308,414
Other	<u>212,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,370,183</u>	<u>-</u>	<u>2,452</u>	<u>1,585,582</u>
Total operating revenues	<u>1,162,947</u>	<u>525,000</u>	<u>3,046,705</u>	<u>69,260</u>	<u>19,136,607</u>	<u>366,733</u>	<u>1,310,866</u>	<u>25,618,118</u>
Operating expenses:								
Administration	10,949	30,445	-	-	2,797,955	-	956,323	3,795,672
Benefits	862,898	571,074	3,034,416	135,722	17,898,871	370,003	-	22,872,984
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>182,776</u>	<u>182,776</u>
Total operating expenses	<u>873,847</u>	<u>601,519</u>	<u>3,034,416</u>	<u>135,722</u>	<u>20,696,826</u>	<u>370,003</u>	<u>1,139,099</u>	<u>26,851,432</u>
Operating income (loss)	289,100	(76,519)	12,289	(66,462)	(1,560,219)	(3,270)	171,767	(1,233,314)
Nonoperating revenues (expenses):								
Interest income	<u>2,047</u>	<u>1,186</u>	<u>-</u>	<u>898</u>	<u>80,346</u>	<u>-</u>	<u>389</u>	<u>84,866</u>
Total nonoperating revenues (expenses)	<u>2,047</u>	<u>1,186</u>	<u>-</u>	<u>898</u>	<u>80,346</u>	<u>-</u>	<u>389</u>	<u>84,866</u>
Change in net assets	291,147	(75,333)	12,289	(65,564)	(1,479,873)	(3,270)	172,156	(1,148,448)
Total net assets – beginning	<u>1,537,312</u>	<u>356,394</u>	<u>180,961</u>	<u>728,997</u>	<u>5,657,294</u>	<u>17,891</u>	<u>1,395,124</u>	<u>9,873,973</u>
Total net assets – ending	<u>\$ 1,828,459</u>	<u>\$ 281,061</u>	<u>\$ 193,250</u>	<u>\$ 663,433</u>	<u>\$ 4,177,421</u>	<u>\$ 14,621</u>	<u>\$ 1,567,280</u>	<u>\$ 8,725,525</u>

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended September 30, 2011

	Liability Insurance	Workers' Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Animal Safety	Total
Cash flows from operating activities:								
Receipts from customers and users	\$ 950,000	\$ 525,000	\$ 3,046,705	\$ 69,260	\$ 17,837,046	\$ 366,733	\$ 1,310,866	\$ 24,105,610
Insurance recovery	254,207	-	-	-	1,370,183	-	-	1,624,390
Administration costs	(10,949)	(30,445)	(3,046,459)	(135,722)	(2,797,955)	-	(1,095,823)	(7,117,353)
Benefits paid	(933,157)	(533,952)	-	-	(18,155,374)	(371,935)	-	(19,994,418)
Net cash provided (used) by operating activities	<u>260,101</u>	<u>(39,397)</u>	<u>246</u>	<u>(66,462)</u>	<u>(1,746,100)</u>	<u>(5,202)</u>	<u>215,043</u>	<u>(1,381,771)</u>
Cash flows from investing activities:								
Sale (purchase) of investments	-	-	-	-	3,463,728	-	-	3,463,728
Interest income	2,047	1,186	-	898	80,346	-	389	84,866
Net cash provided by investing activities	<u>2,047</u>	<u>1,186</u>	<u>-</u>	<u>898</u>	<u>3,544,074</u>	<u>-</u>	<u>389</u>	<u>3,548,594</u>
Net increase (decrease) in cash and cash equivalents	262,148	(38,211)	246	(65,564)	1,797,974	(5,202)	215,432	2,166,823
Cash and cash equivalents – October 1, 2010	<u>2,011,355</u>	<u>1,018,939</u>	<u>207,729</u>	<u>728,997</u>	<u>4,368,258</u>	<u>49,767</u>	<u>295,642</u>	<u>8,680,687</u>
Cash and cash equivalents – September 30, 2011	<u>\$ 2,273,503</u>	<u>\$ 980,728</u>	<u>\$ 207,975</u>	<u>\$ 663,433</u>	<u>\$ 6,166,232</u>	<u>\$ 44,565</u>	<u>\$ 511,074</u>	<u>\$ 10,847,510</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	\$ 289,100	\$(76,519)	\$ 12,289	\$(66,462)	\$(1,560,219)	\$(3,270)	\$ 171,767	\$(1,233,314)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation expense	-	-	-	-	-	-	182,776	182,776
Change in intergovernmental receivable	41,259	-	-	-	70,622	-	-	111,881
Change in accounts payable	(70,258)	37,122	(12,043)	-	(258,600)	(1,932)	(1,815)	(307,526)
Change in payroll payable	-	-	-	-	2,097	-	1,134	3,231
Change in due to others	-	-	-	-	-	-	144,588	144,588
Change in advance from other funds	-	-	-	-	-	-	(283,407)	(283,407)
Total adjustments	<u>(28,999)</u>	<u>37,122</u>	<u>(12,043)</u>	<u>-</u>	<u>(185,881)</u>	<u>(1,932)</u>	<u>43,276</u>	<u>(148,457)</u>
Net cash provided (used) by operating activities	<u>\$ 260,101</u>	<u>\$(39,397)</u>	<u>\$ 246</u>	<u>\$(66,462)</u>	<u>\$(1,746,100)</u>	<u>\$(5,202)</u>	<u>\$ 215,043</u>	<u>\$(1,381,771)</u>

AGENCY FUNDS

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

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

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

DISTRICT CLERK – TRUST FUND – to account for monies which are administered for other persons by the 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.

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.

DETENTION BONDS – to account for the collection and disbursement of bonds for persons brought to the jail for processing.

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Fiscal Year Ended September 30, 2011

<u>UNCLAIMED HOLDINGS</u>	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>Assets</u>				
Cash and cash equivalents	\$ 644,355	\$ 114,270	\$ 218,216	\$ 540,409
Total assets	<u>\$ 644,355</u>	<u>\$ 114,270</u>	<u>\$ 218,216</u>	<u>\$ 540,409</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 644,355	\$ 46,766	\$ 150,712	\$ 540,409
Total liabilities	<u>\$ 644,355</u>	<u>\$ 46,766</u>	<u>\$ 150,712</u>	<u>\$ 540,409</u>
 <u>STATE FEES AGENCY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,225,123	\$ 8,030,592	\$ 8,039,560	\$ 1,216,155
Due from other agency funds	-	4,863	4,863	-
Miscellaneous receivables	2,165	1,739	-	3,904
Total assets	<u>\$ 1,227,288</u>	<u>\$ 8,037,194</u>	<u>\$ 8,044,423</u>	<u>\$ 1,220,059</u>
<u>Liabilities</u>				
Due to other governments	\$ 1,227,288	\$ 4,229,872	\$ 4,250,832	\$ 1,206,328
Due to others/vouchers payable	-	63,465	49,734	13,731
Total liabilities	<u>\$ 1,227,288</u>	<u>\$ 4,293,337</u>	<u>\$ 4,300,566</u>	<u>\$ 1,220,059</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

<u>SHERIFF</u>	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 1,125,013	\$ 1,125,013	\$ -
Total assets	\$ -	\$ 1,125,013	\$ 1,125,013	\$ -
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 156,080	\$ 156,080	\$ -
Due to other agency funds	-	514,306	514,306	-
Due to others	-	454,647	454,647	-
Total liabilities	\$ -	\$ 1,125,033	\$ 1,125,033	\$ -
 <u>DISTRICT CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,786,501	\$ 4,250,336	\$ 3,236,137	\$ 2,800,700
Investments	1,869,828	998,786	495,099	2,373,515
Total assets	\$ 3,656,329	\$ 5,249,122	\$ 3,731,236	\$ 5,174,215
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,656,329	\$ 5,249,122	\$ 3,731,236	\$ 5,174,215
Total liabilities	\$ 3,656,329	\$ 5,249,122	\$ 3,731,236	\$ 5,174,215

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

<u>DISTRICT CLERK - OTHER</u>	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>Assets</u>				
Cash and cash equivalents	\$ 770,687	\$ 5,348,896	\$ 5,284,517	\$ 835,066
Total assets	<u>\$ 770,687</u>	<u>\$ 5,348,896</u>	<u>\$ 5,284,517</u>	<u>\$ 835,066</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,950	\$ 8,509	\$ 13,040	\$ 1,419
Due to other agency funds	-	1,004,206	1,004,206	-
Cash bonds outstanding	679,010	617,960	542,515	754,455
Cost deposits outstanding	<u>85,727</u>	<u>3,721,220</u>	<u>3,727,755</u>	<u>79,192</u>
Total liabilities	<u>\$ 770,687</u>	<u>\$ 5,351,895</u>	<u>\$ 5,287,516</u>	<u>\$ 835,066</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,686,370	\$ 4,830,680	\$ 5,193,474	\$ 3,323,576
Investments	<u>7,844,510</u>	<u>1,946,830</u>	<u>2,344,099</u>	<u>7,447,241</u>
Total assets	<u>\$ 11,530,880</u>	<u>\$ 6,777,510</u>	<u>\$ 7,537,573</u>	<u>\$ 10,770,817</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 11,530,880</u>	<u>\$ 6,777,510</u>	<u>\$ 7,537,573</u>	<u>\$ 10,770,817</u>
Total liabilities	<u>\$ 11,530,880</u>	<u>\$ 6,777,510</u>	<u>\$ 7,537,573</u>	<u>\$ 10,770,817</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

<u>COUNTY CLERK - OTHER</u>	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>Assets</u>				
Cash and cash equivalents	\$ 1,729,425	\$ 13,305,128	\$ 13,453,680	\$ 1,580,873
Total assets	<u>\$ 1,729,425</u>	<u>\$ 13,305,128</u>	<u>\$ 13,453,680</u>	<u>\$ 1,580,873</u>
<u>Liabilities</u>				
Due to other governments	\$ 510	\$ 6,943	\$ 6,186	\$ 1,267
Due to other agency funds	-	1,433,671	1,433,671	-
Due to others/vouchers payable	1,223	10,389,399	10,389,513	1,109
Cash bonds outstanding	<u>1,727,692</u>	<u>1,630,561</u>	<u>1,779,756</u>	<u>1,578,497</u>
Total liabilities	<u>\$ 1,729,425</u>	<u>\$ 13,460,574</u>	<u>\$ 13,609,126</u>	<u>\$ 1,580,873</u>
 <u>TAX ASSESSOR/COLLECTOR</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 10,643,295	\$ 1,644,996,108	\$ 1,645,299,791	\$ 10,339,612
Miscellaneous receivables	<u>31,844</u>	<u>8,185,100</u>	<u>8,192,879</u>	<u>24,065</u>
Total assets	<u>\$ 10,675,139</u>	<u>\$ 1,653,181,208</u>	<u>\$ 1,653,492,670</u>	<u>\$ 10,363,677</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,736,347	\$ 1,442,789,850	\$ 1,442,375,636	\$ 6,150,561
Due to other agency funds	-	173,254,789	173,254,789	-
Due to others/vouchers payable	<u>4,938,792</u>	<u>106,462,439</u>	<u>107,188,115</u>	<u>4,213,116</u>
Total liabilities	<u>\$ 10,675,139</u>	<u>\$ 1,722,507,078</u>	<u>\$ 1,722,818,540</u>	<u>\$ 10,363,677</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

JUSTICE OF THE PEACE, <u>PRECINCT 1</u>	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>Assets</u>				
Cash and cash equivalents	\$ 4,094	\$ 1,521,273	\$ 1,506,947	\$ 18,420
Total assets	<u>\$ 4,094</u>	<u>\$ 1,521,273</u>	<u>\$ 1,506,947</u>	<u>\$ 18,420</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 18,015	\$ 18,015	\$ -
Due to other agency funds	-	432,787	432,787	-
Due to others/vouchers payable	<u>4,094</u>	<u>1,107,334</u>	<u>1,093,008</u>	<u>18,420</u>
Total liabilities	<u>\$ 4,094</u>	<u>\$ 1,558,136</u>	<u>\$ 1,543,810</u>	<u>\$ 18,420</u>
 JUSTICE OF THE PEACE, <u>PRECINCT 2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 13,894	\$ 732,537	\$ 730,467	\$ 15,964
Total assets	<u>\$ 13,894</u>	<u>\$ 732,537</u>	<u>\$ 730,467</u>	<u>\$ 15,964</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 22,748	\$ 22,693	\$ 55
Due to other agency funds	-	244,782	244,782	-
Due to others/vouchers payable	<u>13,894</u>	<u>474,748</u>	<u>472,733</u>	<u>15,909</u>
Total liabilities	<u>\$ 13,894</u>	<u>\$ 742,278</u>	<u>\$ 740,208</u>	<u>\$ 15,964</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

JUSTICE OF THE PEACE, PRECINCT 3-1	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>Assets</u>				
Cash and cash equivalents	\$ 10,315	\$ 1,110,494	\$ 1,115,682	\$ 5,127
Total assets	<u>\$ 10,315</u>	<u>\$ 1,110,494</u>	<u>\$ 1,115,682</u>	<u>\$ 5,127</u>
<u>Liabilities</u>				
Due to other governments	\$ 20	\$ 6,449	\$ 6,424	\$ 45
Due to other agency funds	-	332,396	332,396	-
Due to others/vouchers payable	<u>10,295</u>	<u>794,303</u>	<u>799,516</u>	<u>5,082</u>
Total liabilities	<u>\$ 10,315</u>	<u>\$ 1,133,148</u>	<u>\$ 1,138,336</u>	<u>\$ 5,127</u>
<u>JUSTICE OF THE PEACE, PRECINCT 3-2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 16,508	\$ 543,172	\$ 516,106	\$ 43,574
Total assets	<u>\$ 16,508</u>	<u>\$ 543,172</u>	<u>\$ 516,106</u>	<u>\$ 43,574</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 19,268	\$ 19,268	\$ -
Due to other agency funds	-	158,842	158,842	-
Due to others/vouchers payable	<u>16,508</u>	<u>374,879</u>	<u>347,813</u>	<u>43,574</u>
Total liabilities	<u>\$ 16,508</u>	<u>\$ 552,989</u>	<u>\$ 525,923</u>	<u>\$ 43,574</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

<u>JUSTICE OF THE PEACE, PRECINCT 4</u>	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>Assets</u>				
Cash and cash equivalents	\$ 162,590	\$ 2,256,543	\$ 2,190,255	\$ 228,878
Total assets	<u>\$ 162,590</u>	<u>\$ 2,256,543</u>	<u>\$ 2,190,255</u>	<u>\$ 228,878</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 5,639	\$ 5,639	\$ -
Due to other agency funds	-	658,468	658,468	-
Due to others/vouchers receivable	162,590	1,842,629	1,776,341	228,878
Total liabilities	<u>\$ 162,590</u>	<u>\$ 2,506,736</u>	<u>\$ 2,440,448</u>	<u>\$ 228,878</u>
 <u>COMMUNITY SUPERVISION - OPERATING</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,105,825	\$ 10,523,652	\$ 9,966,579	\$ 3,662,898
Miscellaneous receivables	350,475	2,979,899	3,009,606	320,768
Total assets	<u>\$ 3,456,300</u>	<u>\$ 13,503,551</u>	<u>\$ 12,976,185</u>	<u>\$ 3,983,666</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,456,300	\$ 14,185,900	\$ 13,658,534	\$ 3,983,666
Total liabilities	<u>\$ 3,456,300</u>	<u>\$ 14,185,900</u>	<u>\$ 13,658,534</u>	<u>\$ 3,983,666</u>
 <u>BAIL SECURITY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 121,539	\$ 54,170	\$ -	\$ 175,709
Noncash security deposits	2,965,474	236,149	-	3,201,623
Total assets	<u>\$ 3,087,013</u>	<u>\$ 290,319</u>	<u>\$ -</u>	<u>\$ 3,377,332</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,087,013	\$ 290,319	\$ -	\$ 3,377,332
Total liabilities	<u>\$ 3,087,013</u>	<u>\$ 290,319</u>	<u>\$ -</u>	<u>\$ 3,377,332</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,132	\$ 158,629	\$ 154,948	\$ 6,813
Total assets	\$ 3,132	\$ 158,629	\$ 154,948	\$ 6,813
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 4,162	\$ 4,162	\$ -
Due to others/vouchers payable	3,132	59,666	55,985	6,813
Total liabilities	\$ 3,132	\$ 63,828	\$ 60,147	\$ 6,813
<u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 889,719	\$ 7,962,502	\$ 7,942,393	\$ 909,828
Total assets	\$ 889,719	\$ 7,962,502	\$ 7,942,393	\$ 909,828
<u>Liabilities</u>				
Due to other governments	\$ 738	\$ 10,262	\$ 10,424	\$ 576
Due to others/vouchers payable	888,981	8,662,680	8,642,409	909,252
Total liabilities	\$ 889,719	\$ 8,672,942	\$ 8,652,833	\$ 909,828
<u>INMATE TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 62,686	\$ 2,491,537	\$ 2,479,563	\$ 74,660
Total assets	\$ 62,686	\$ 2,491,537	\$ 2,479,563	\$ 74,660
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 62,686	\$ 2,491,537	\$ 2,479,563	\$ 74,660
Total liabilities	\$ 62,686	\$ 2,491,537	\$ 2,479,563	\$ 74,660

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

<u>DISTRICT ATTORNEY TRUST</u>	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>Assets</u>				
Cash and cash equivalents	\$ 100,463	\$ 244,884	\$ 304,472	\$ 40,875
Total assets	\$ 100,463	\$ 244,884	\$ 304,472	\$ 40,875
<u>Liabilities</u>				
Due to others	\$ 100,463	\$ 244,884	\$ 304,472	\$ 40,875
Total liabilities	\$ 100,463	\$ 244,884	\$ 304,472	\$ 40,875
<u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 69,386	\$ 69,386	\$ -
Total assets	\$ -	\$ 69,386	\$ 69,386	\$ -
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 72,933	\$ 72,933	\$ -
Total liabilities	\$ -	\$ 72,933	\$ 72,933	\$ -
<u>JAIL COMMISSARY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,179,306	\$ 480,858	\$ 439,378	\$ 1,220,786
Total assets	\$ 1,179,306	\$ 480,858	\$ 439,378	\$ 1,220,786
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 1,179,306	\$ 480,858	\$ 439,378	\$ 1,220,786
Total liabilities	\$ 1,179,306	\$ 480,858	\$ 439,378	\$ 1,220,786

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>CONSTABLE, PRECINCT 1</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 281,351	\$ 281,351	\$ -
Total assets	\$ -	\$ 281,351	\$ 281,351	\$ -
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 87,627	\$ 87,627	\$ -
Due to others/vouchers payable	-	266,900	266,900	-
Total liabilities	\$ -	\$ 354,527	\$ 354,527	\$ -
<u>CONSTABLE, PRECINCT 2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,520	\$ 19,506	\$ 21,026	\$ -
Total assets	\$ 1,520	\$ 19,506	\$ 21,026	\$ -
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 1,520	\$ 21,026	\$ 22,546	\$ -
Total liabilities	\$ 1,520	\$ 21,026	\$ 22,546	\$ -
<u>CONSTABLE, PRECINCT 3</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 16,189	\$ 438,360	\$ 454,549	\$ -
Total assets	\$ 16,189	\$ 438,360	\$ 454,549	\$ -
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 34,030	\$ 34,030	\$ -
Due to others/vouchers payable	16,189	505,055	521,244	-
Total liabilities	\$ 16,189	\$ 539,085	\$ 555,274	\$ -

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

<u>CONSTABLE, PRECINCT 4</u>	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>Assets</u>				
Cash and cash equivalents	\$ 5,326	\$ 121,213	\$ 117,745	\$ 8,794
Total assets	<u>\$ 5,326</u>	<u>\$ 121,213</u>	<u>\$ 117,745</u>	<u>\$ 8,794</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 5,326	\$ 133,377	\$ 129,909	\$ 8,794
Total liabilities	<u>\$ 5,326</u>	<u>\$ 133,377</u>	<u>\$ 129,909</u>	<u>\$ 8,794</u>
 <u>DISTRICT ATTORNEY SEIZED FUNDS REGISTRY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3	\$ -	\$ -	\$ 3
Total assets	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3	\$ -	\$ -	\$ 3
Total liabilities	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>
 <u>DETENTION BONDS</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 3,665,894	\$ 3,665,894	\$ -
Total assets	<u>\$ -</u>	<u>\$ 3,665,894</u>	<u>\$ 3,665,894</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 871,434	\$ 871,434	\$ -
Due to other agency funds	<u>-</u>	<u>2,794,460</u>	<u>2,794,460</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ 3,665,894</u>	<u>\$ 3,665,894</u>	<u>\$ -</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2011

TOTALS - ALL AGENCY FUNDS	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>Assets</u>				
Cash and cash equivalents	\$ 26,178,865	\$ 1,714,676,984	\$ 1,713,807,129	\$ 27,048,720
Investments	9,714,338	2,945,616	2,839,198	9,820,756
Assets held as security deposits	2,965,474	236,149	-	3,201,623
Receivables:				
Due from other agency funds	-	4,863	4,863	-
Miscellaneous receivables	<u>384,484</u>	<u>11,166,738</u>	<u>11,202,485</u>	<u>348,737</u>
 Total assets	 <u>\$ 39,243,161</u>	 <u>\$ 1,729,030,350</u>	 <u>\$ 1,727,853,675</u>	 <u>\$ 40,419,836</u>
<u>Liabilities</u>				
Due to other governments	\$ 6,970,853	\$ 1,448,145,069	\$ 1,447,755,671	\$ 7,360,251
Due to other agency funds	-	180,954,526	180,954,526	-
Due to others/vouchers payable	29,779,879	161,452,376	160,584,814	30,647,441
Cash bonds outstanding	2,406,702	2,248,521	2,322,271	2,332,952
Cost deposits outstanding	<u>85,727</u>	<u>3,721,220</u>	<u>3,727,755</u>	<u>79,192</u>
 Total liabilities	 <u>\$ 39,243,161</u>	 <u>\$ 1,796,521,712</u>	 <u>\$ 1,795,345,037</u>	 <u>\$ 40,419,836</u>

STATISTICAL SECTION

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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

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Debt Capacity

3

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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FINANCIAL TRENDS

Section 1 - Financial Trends

COLLIN COUNTY, TEXAS

Table 1.1 - Net Assets by Component

Last Ten Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$ 176,755	\$ 194,173
Restricted	28,814	26,640	25,219	26,830	26,606	28,220	25,727	25,019	19,376	17,446
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>	<u>205,229</u>	<u>144,363</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>	<u>\$ 401,360</u>	<u>\$ 355,982</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,887	\$ 14,131	\$ 14,828
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,883)</u>	<u>(14,117)</u>	<u>(14,769)</u>
Total net assets, business-type activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 14</u>	<u>\$ 59</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	\$ 190,886	\$ 209,001
Restricted	28,814	26,640	25,219	26,830	26,606	28,220	25,727	25,019	19,376	17,446
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>	<u>191,112</u>	<u>129,594</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>	<u>\$ 401,374</u>	<u>\$ 356,041</u>

(1) GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets.

(2) The County did not create the Enterprise Fund for Collin County Toll Road Authority until 2009, therefore there is no activity prior to 2009.

COLLIN COUNTY, TEXAS

Table 1.2 - Changes in Net Assets

Last Ten Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
<i>Governmental activities:</i>										
General administration	\$ 16,428	\$ 15,268	\$ 15,961	\$ 26,432	\$ 23,366	\$ 24,506	\$ 28,473	\$ 34,518	\$ 36,469	\$ 67,690
Judicial	9,865	11,219	12,324	13,130	13,943	14,983	16,910	17,195	17,436	14,110
Financial administration	5,606	6,501	7,558	7,905	8,072	9,041	10,183	10,891	10,754	8,822
Legal	6,979	7,582	8,382	8,619	8,828	9,580	10,793	11,254	11,436	9,293
Public facilities	10,804	12,653	15,696	13,509	13,205	18,574	17,751	18,129	16,981	17,040
Equipment services	2,245	2,155	2,322	2,418	2,501	2,223	2,558	2,320	2,485	2,495
Public safety	33,302	38,547	42,741	44,463	48,525	53,331	61,213	61,904	62,473	50,875
Public transportation	19,377	28,584	16,490	54,856	28,557	9,642	35,834	25,491	87,757	70,789
Health and welfare	9,415	12,942	13,522	13,977	14,320	15,065	17,814	18,369	19,088	18,074
Culture and recreation	717	951	5,216	1,079	1,619	1,547	1,617	1,720	1,622	1,522
Conservation	208	317	278	393	264	320	317	295	293	235
Debt service, interest and fiscal charges	11,020	10,485	9,382	14,600	15,436	14,639	17,618	19,267	17,079	17,589
Total governmental activities expenses	<u>125,966</u>	<u>147,204</u>	<u>149,872</u>	<u>201,381</u>	<u>178,636</u>	<u>173,451</u>	<u>221,081</u>	<u>221,353</u>	<u>283,873</u>	<u>278,534</u>
<i>Business-type Activities:</i>										
Toll Road Authority	-	-	-	-	-	-	-	-	-	-
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government expenses	<u>\$ 125,966</u>	<u>\$ 147,204</u>	<u>\$ 149,872</u>	<u>\$ 201,381</u>	<u>\$ 178,636</u>	<u>\$ 173,451</u>	<u>\$ 221,081</u>	<u>\$ 221,353</u>	<u>\$ 283,873</u>	<u>\$ 278,534</u>
Program revenues										
<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	\$ 7,174	\$ 7,339
Judicial	1,679	1,782	4,022	4,376	2,512	3,769	4,745	4,762	4,688	4,824
Financial administration	1,710	1,725	2,417	1,357	2,512	2,709	2,832	3,075	2,850	2,800
Legal	341	167	181	176	239	187	270	256	293	299
Public facilities	11	11	11	12	9	64	1,382	576	244	268
Equipment services	-	-	-	-	-	-	-	1	1	-
Public safety	6,827	5,222	4,030	7,690	9,194	11,081	9,185	9,412	9,061	8,975
Public transportation	10,046	10,848	9,485	10,816	11,396	12,348	17,789	15,206	13,345	13,942
Health and welfare	1,647	1,423	1,501	1,539	609	604	1,347	1,112	602	513
Culture and recreation	62	63	88	108	-	-	82	33	25	24
Debt service, interest and fiscal charges	-	-	-	-	-	-	631	175	314	516
Operating grants and contributions	8,551	8,083	6,692	11,390	18,430	23,593	14,239	16,374	14,337	17,903
Capital grants and contributions	118	99	124	1,291	1,190	1,218	465	1,064	631	388
Total governmental activities program revenues	<u>37,076</u>	<u>37,324</u>	<u>35,809</u>	<u>46,081</u>	<u>55,821</u>	<u>65,148</u>	<u>61,350</u>	<u>59,486</u>	<u>53,565</u>	<u>57,791</u>
<i>Business-type Activities:</i>										
Charges for service:										
Toll Road Authority	-	-	-	-	-	-	-	-	-	4
Operating grants and contributions	-	-	-	-	-	-	-	-	-	38
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>
Total primary government program revenues	<u>\$ 37,076</u>	<u>\$ 37,324</u>	<u>\$ 35,809</u>	<u>\$ 46,081</u>	<u>\$ 55,821</u>	<u>\$ 65,148</u>	<u>\$ 61,350</u>	<u>\$ 59,486</u>	<u>\$ 53,565</u>	<u>\$ 57,833</u>

COLLIN COUNTY, TEXAS

Table 1.2 - Changes in Net Assets

Last Ten Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Net (expense)revenue										
Governmental activities	\$(88,890)	\$(109,880)	\$(114,063)	\$(155,300)	\$(122,815)	\$(108,303)	\$(159,731)	\$(161,867)	\$(230,308)	\$(220,743)
Business-type activities	-	-	-	-	-	-	-	-	-	42
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>	<u>\$(230,308)</u>	<u>\$(220,743)</u>
General revenue and other changes in net asset										
<i>Governmental activities:</i>										
Property taxes	106,311	118,291	125,285	132,226	142,929	154,165	170,960	174,895	176,006	170,774
Mixed beverage tax	1,052	1,098	1,209	1,296	1,524	1,831	2,005	2,065	2,389	2,420
Motor fuel tax	57	57	-	-	-	-	-	-	-	-
Unrestricted investment earnings	3,443	2,464	3,737	8,275	6,602	8,948	7,486	3,690	2,301	1,977
Gain on sale of capital assets	158	204	116	253	-	-	-	-	-	-
Miscellaneous	316	221	74	90	54	115	105	73	203	195
Extraordinary item-proceeds from punitive damages	-	-	-	-	-	-	1,320	-	-	-
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>	<u>\$ 180,899</u>	<u>\$ 175,366</u>
<i>Business-type activities:</i>										
Unrestricted investment earnings	-	-	-	-	-	-	-	4	10	3
Total business-type activities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>10</u>	<u>3</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>	<u>\$ 180,909</u>	<u>\$ 175,369</u>
Changes in net assets										
Governmental activities	\$ 22,447	\$ 12,455	\$ 16,358	\$(13,160)	\$ 28,294	\$ 56,756	\$ 20,825	\$ 18,856	\$(49,409)	\$(45,377)
Business-type activities	-	-	-	-	-	-	-	4	10	45
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>	<u>\$(49,399)</u>	<u>\$(45,332)</u>

(1) GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets.

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<i>General Fund:</i>										
Reserved	\$ 2,147	\$ 5,419	\$ 2,620	\$ 6,521	\$ 3,926	\$ 10,601	\$ 5,655	\$ 8,964	\$ 3,352	\$ -
Unreserved										
Designated	9,046	9,069	9,698	9,782	10,050	10,583	13,126	9,336	9,422	-
Undesignated	56,419	61,411	71,615	74,515	93,664	101,067	110,732	115,326	132,633	-
Nonspendable	-	-	-	-	-	-	-	-	-	17,682
Restricted	-	-	-	-	-	-	-	-	-	3,172
Committed	-	-	-	-	-	-	-	-	-	27,237
Unassigned	-	-	-	-	-	-	-	-	-	105,254
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>	<u>145,407</u>	<u>153,345</u>
<i>All Other Governmental Funds:</i>										
Reserved	123,556	109,217	156,163	184,967	183,939	216,664	228,303	237,162	193,856	-
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	14,904	17,902	14,557	11,605	13,814	17,656	15,184	18,574	18,877	-
Nonspendable	-	-	-	-	-	-	-	-	-	4,132
Restricted	-	-	-	-	-	-	-	-	-	139,487
Committed	-	-	-	-	-	-	-	-	-	9,300
Unassigned	-	-	-	-	-	-	-	-	-	-
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>	<u>\$ 212,733</u>	<u>\$ 152,919</u>

COLLIN COUNTY, TEXAS

Table 1.4 - Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(amounts expressed in thousands)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues										
Taxes	\$ 107,122	\$ 119,421	\$ 124,916	\$ 132,442	\$ 142,390	\$ 154,670	\$ 171,078	\$ 174,870	\$ 175,494	\$ 171,402
Fees and permits	10,896	11,211	10,355	11,444	12,420	26,831	25,819	24,894	23,353	316
Federal and State funds	3,960	5,600	6,588	11,820	8,473	11,831	13,692	16,004	15,231	18,631
Charges for service	11,726	14,267	15,627	15,039	19,245	7,602	8,789	8,879	8,998	33,327
Fines and forfeitures	2,521	2,378	3,110	4,116	4,518	4,415	5,143	4,570	3,879	3,898
Other local government funds	-	-	-	-	-	-	-	407	238	64
Rental revenues	-	-	-	-	-	-	-	1,145	1,153	1,334
Investment earnings	7,477	4,307	4,023	8,462	16,744	21,591	15,253	7,268	4,028	3,540
Miscellaneous	<u>2,534</u>	<u>2,839</u>	<u>2,601</u>	<u>3,962</u>	<u>1,286</u>	<u>1,422</u>	<u>2,696</u>	<u>2,089</u>	<u>1,356</u>	<u>1,319</u>
Total revenues	<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>	<u>233,730</u>	<u>233,831</u>
Expenditures										
General administration	17,034	16,909	21,515	24,042	22,428	20,389	21,728	25,055	29,859	64,567
Judicial	9,733	11,254	12,126	13,255	14,370	15,407	15,692	15,922	16,273	16,305
Financial administration	5,527	6,720	7,548	7,963	8,319	9,325	9,512	9,977	9,970	10,094
Legal	6,898	7,657	8,302	8,697	8,898	9,808	10,005	10,529	10,906	10,652
Public facilities	7,110	7,766	8,426	8,822	8,761	9,762	10,902	10,520	10,048	10,506
Equipment services	2,210	2,187	2,340	2,369	2,534	2,061	2,271	1,929	1,941	2,095
Public safety	33,310	38,606	42,763	45,560	48,931	54,372	55,786	56,825	58,576	58,422
Public transportation	11,443	13,629	14,437	12,967	16,179	15,676	17,302	21,469	15,661	19,019
Health and welfare	9,117	12,801	13,407	13,903	14,285	14,823	17,302	17,878	18,569	18,490
Culture and recreation	672	907	937	1,010	1,098	1,025	1,027	1,098	1,042	1,032
Conservation	207	318	270	399	265	330	296	285	277	278
Capital outlay	49,561	23,383	25,672	42,058	79,424	50,708	73,878	51,139	49,710	61,633
Debt service										
Principal	14,440	17,725	18,151	16,615	15,230	17,755	21,560	28,586	25,590	26,685
Interest	9,516	10,556	9,120	11,382	14,953	15,739	18,062	18,390	18,246	16,683
Bond issuance costs	255	50	707	896	263	635	253	373	-	307
Advance refunding escrow	-	-	-	-	-	-	-	1,428	-	1,941
Total expenditures	<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>	<u>266,668</u>	<u>318,709</u>
Excess of revenues over (under) expenditures	<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>	<u>(32,938)</u>	<u>(84,878)</u>

(continued)

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Other Financing Sources (Uses)										
Bonds issued	\$ 37,548	\$ 8,000	\$ 81,075	\$ 97,040	\$ 64,720	\$ 65,565	\$ 57,715	\$ 67,465	\$ -	\$ 53,520
Refunding bonds issued	-	-	(15,745)	(48,586)	-	-	-	-	-	-
Payments to escrow agent	(11,548)	-	4,303	6,545	404	(17,348)	(10,280)	(23,565)	-	(23,060)
Premium (discount) on sale of bonds	-	-	-	-	-	2,676	557	2,142	-	2,419
Capitalized contribution	-	-	-	-	(2,834)	2,834	-	-	-	-
Refund of escrow	-	-	-	-	696	-	-	-	-	-
Loan proceeds	-	-	-	-	4,096	-	-	-	-	-
Sale of non-capital equipment	56	-	-	-	-	-	-	-	-	-
Sale of capital assets	427	204	384	412	1,912	712	572	141	164	113
Transfers in	4,691	5,605	7,220	7,713	6,600	8,357	20,116	36,990	9,310	1,205
Transfers out	(4,691)	(6,315)	(7,220)	(7,713)	(6,600)	(8,357)	(20,116)	(35,473)	(9,263)	(1,195)
Total other financing sources (uses)	<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>	<u>211</u>	<u>33,002</u>
Extraordinary item-proceeds from punitive damages	-	-	-	-	-	-	1,320	-	-	-
Net change in fund balances	<u>\$ (4,314)</u>	<u>\$ (2,951)</u>	<u>\$ 51,516</u>	<u>\$ 32,758</u>	<u>\$ 18,132</u>	<u>\$ 44,986</u>	<u>\$ 16,778</u>	<u>\$ 16,423</u>	<u>\$ (32,727)</u>	<u>\$ (51,876)</u>
Debt service as a percentage of noncapital expenditures	27.43%	19.26%	17.48%	17.21%	17.25%	18.24%	19.77%	18.58%	22.12%	15.97%

* Changes made to the way revenues are reported in order to take advantage of the new judicial case management software.

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REVENUE CAPACITY

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Section 2 - Revenue Capacity

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				
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%
2010	8,248,766	66,968,360	5,679,387	1,134,592	82,031,105	0.2400	70,754,686	86.25%
2011	7,983,632	68,281,616	6,375,337	1,128,258	83,768,843	0.2400	72,462,519	86.50%

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Collin County	100.00%	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.24500	\$ 0.24250	\$ 0.24250	\$ 0.24000	\$ 0.24000
Cities:											
Allen	100.00%	0.56300	0.56100	0.56000	0.55900	0.55800	0.55800	0.55700	0.55500	0.55400	0.55300
Anna	100.00%	0.58000	0.49970	0.49970	0.52500	0.52500	0.52500	0.57500	0.62273	0.65033	0.65033
Blue Ridge	100.00%	0.54510	0.58424	0.59069	0.56997	0.54479	0.54479	0.55598	0.58087	0.60591	0.61004
Carrollton	0.31%	0.59930	0.59930	0.59930	0.63288	0.63288	0.63288	0.61788	0.61788	0.61788	0.61788
Celina	100.00%	0.80659	0.76000	0.75000	0.74000	0.69000	0.69000	0.65500	0.64500	0.64500	0.64500
Dallas	3.09%	0.69980	0.69980	0.71970	0.74170	0.72920	0.72920	0.74790	0.74790	0.79700	0.79700
Fairview	100.00%	0.13990	0.29000	0.33000	0.34500	0.34500	0.36500	0.36500	0.36500	0.36500	0.36500
Farmersville	100.00%	0.59776	0.29000	0.55445	0.54601	0.59976	0.59976	0.60517	0.58611	0.61007	0.64290
Frisco	97.92%	0.36700	0.43200	0.42296	0.44489	0.45000	0.45000	0.45000	0.46500	0.46500	0.46191
Josephine	100.00%	0.43351	0.43600	0.43501	0.44718	0.37927	0.37927	0.37284	0.48583	0.55268	0.55268
Lavon	100.00%	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.45570
Lowry Crossing	100.00%	0.24217	0.22000	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978
Lucas	100.00%	0.37251	0.37251	0.37660	0.37660	0.37500	0.37500	0.37500	0.37418	0.37418	0.37418
McKinney	100.00%	0.59800	0.59800	0.59300	0.58800	0.58800	0.58800	0.58550	0.58550	0.58550	0.58550
Melissa	100.00%	0.42000	0.43797	0.49022	0.52000	0.52000	0.52000	0.52000	0.61001	0.61000	0.61000
Murphy	100.00%	0.37640	0.43040	0.46832	0.46830	0.46830	0.46830	0.46830	0.53841	0.56500	0.56500
Nevada	100.00%	0.13499	0.14352	0.14261	0.13884	0.14712	0.14712	0.15499	0.16101	0.16101	0.17698
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%	0.29421	0.27000	0.28200	0.31000	0.37708	0.37708	0.37708	0.37708	0.37708	0.37708
Plano	100.00%	0.45350	0.45350	0.45350	0.45350	0.47350	0.47350	0.47350	0.48860	0.48860	0.48860
Princeton	100.00%	0.70130	0.70130	0.67500	0.67500	0.64970	0.64970	0.64960	0.72839	0.72839	0.72839
Prosper	100.00%	0.36000	0.32410	0.47970	0.40539	0.49882	0.49882	0.52000	0.52000	0.52000	0.52000
Richardson	17.09%	0.44385	0.47785	0.52516	0.52516	0.57516	0.57516	0.57516	0.57516	0.63516	0.63516
Royce City	14.42%					0.49450	0.49450	0.49450	0.65760	0.65760	0.67290
Sachse	11.12%	0.58882	0.56006	0.55832	0.55832	0.55341	0.55341	0.55341	0.70582	0.70582	0.77082
St. Paul	100.00%	0.26355	0.48584	0.48584	0.48530	0.44354	0.44354	0.42437	0.42128	0.42128	0.41178
Westminster	100.00%	0.24000	0.23739	0.23739							
Weston	100.00%	0.15000	0.16096	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.30000	0.30000
Wylie	100.00%	0.72000	0.70500	0.69500	0.69500	0.70678	0.70678	0.73325	0.89890	0.89890	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

Governmental Subdivision	Percent Applicable to Collin County	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
School Districts:											
Allen I.S.D.	100.00%	\$ 1.83142	\$ 1.87230	\$ 1.93335	\$ 1.91246	\$ 1.77510	\$ 1.77510	\$ 1.47030	\$ 1.54000	\$ 1.54000	\$ 1.67000
Anna I.S.D.	100.00%	1.56025	1.56999	1.78990	1.82500	1.77140	1.48148	1.48148	1.54005	1.54000	1.54000
Blue Ridge I.S.I	98.46%	1.65000	1.77860	1.77560	1.74070	1.78000	1.78000	1.55600	1.47650	1.67000	1.67000
Celina I.S.D.	91.31%	1.59000	1.75000	1.80000	1.78000	1.74990	1.74799	1.51900	1.54000	1.64000	1.64000
Community I.S.	99.58%	1.43018	1.62000	1.67000	1.67000	1.54000	1.54000	1.49500	1.49500	1.49500	1.49500
Farmersville I.S	100.00%	1.48900	1.54000	1.54000	1.74000	1.61680	1.61680	1.31000	1.31000	1.31000	1.34000
Frisco I.S.D.	92.47%	1.44000	1.51750	1.55750	1.63000	1.58000	1.58000	1.35000	1.39000	1.39000	1.42000
Lovejoy I.S.D.	100.00%	1.62000	1.70300	1.82340	1.82340	1.69340	1.69340	1.47630	1.53500	1.53500	1.53500
McKinney I.S.E	100.00%	1.78500	1.98000	2.00000	2.00000	1.84100	1.84100	1.51700	1.54000	1.52800	1.54000
Melissa I.S.D.	100.00%	1.69562	1.87887	1.99000	1.91000	1.78000	1.78000	1.53500	1.54000	1.54000	1.54000
Plano I.S.D.	100.00%	1.62850	1.73340	1.73340	1.73340	1.57840	1.57840	1.26840	1.32840	1.35340	1.37340
Princeton I.S.D.	100.00%	1.50000	1.69110	1.74776	1.74776	1.59140	1.59140	1.36870	1.49000	1.49000	1.47360
Prosper I.S.D.	92.68%	1.72025	1.81990	1.95150	1.97531	1.80000	1.80000	1.67000	1.64000	1.63000	1.67000
Wylie I.S.D.	100.00%	1.61000	1.72000	1.80000	1.81700	1.70250	1.70250	1.39000	1.59000	1.64000	1.64000
Special Districts:											
Seis Lagos											
Utility Dist	100.00%	0.52991	0.44294	0.40620	0.41950	0.45030	0.45030	0.42892	0.44918	0.44826	0.46037
Collin County											
Community											
College	100.00%	0.09284	0.09193	0.09065	0.08942	0.08768	0.08768	0.08698	0.08630	0.08630	0.08630
Frisco											
M.U.D. #1	100.00%	0.07000	0.50000								
Direct Rate											
Applied by Collin											
County		0.25000	0.25000	0.25000	0.25000	0.25000	0.24500	0.24250	0.24250	0.24000	0.24000
Weighted											
Average All											
Entities		0.73307	0.77738	0.78699	0.78637	0.75587	0.76652	0.71538	0.72768	0.74019	0.74780

Source: Central Appraisal District

COLLIN COUNTY, TEXAS

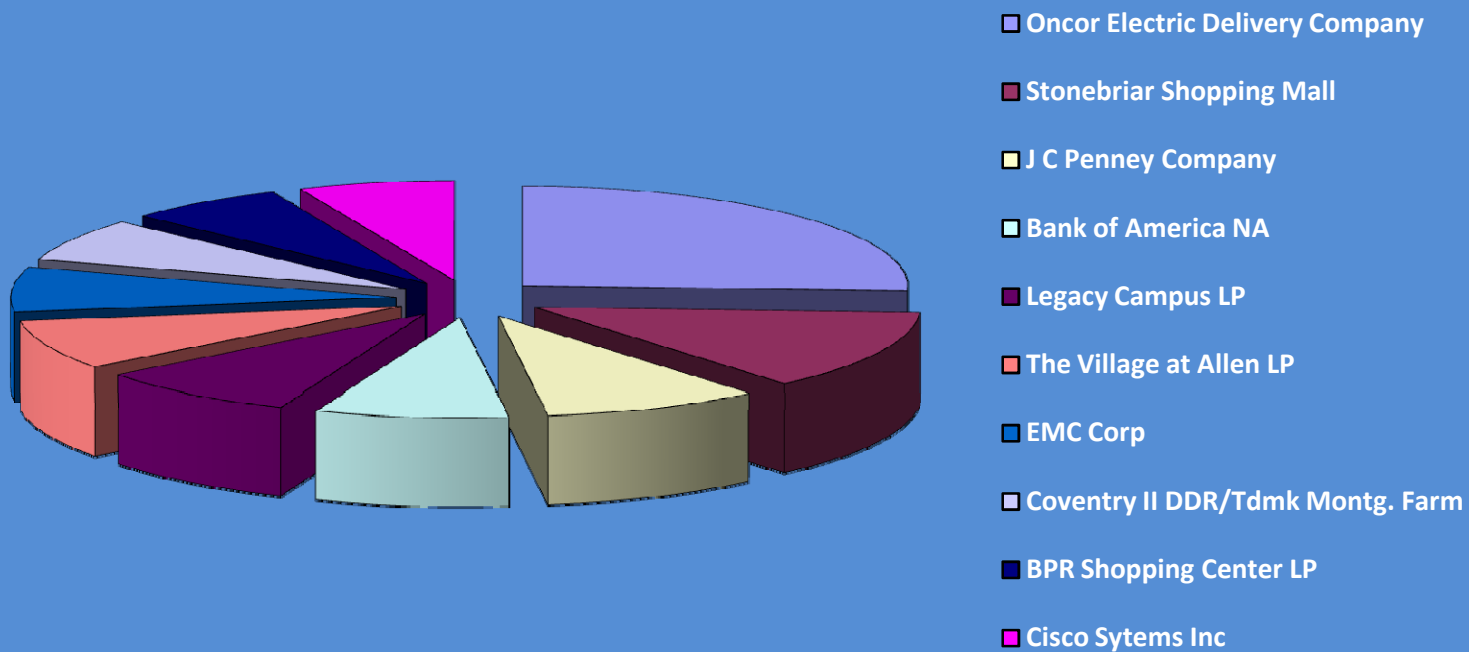
Table 2.3 - Principal Taxpayers
Current Year and Ten Years Ago
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2011		Fiscal Year 2002	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Oncor Electric Delivery Co.	Electric Utility	\$ 451,374	0.64%	\$ 435,794 *	0.93%
Stonebriar Shopping Mall	Commercial	226,514	0.32%	195,113	0.42%
J C Penney Company	Retail Stores	159,972	0.23%	194,472	0.42%
Bank of America NA	Commercial	141,864	0.20%	-	-
Legacy Campus LP	Commercial	148,990	0.21%	-	-
The Village at Allen LP	Commercial	139,937	0.20%	-	0.00%
EMC Corp	Commerical	126,363	0.18%	-	-
Coventry II DDR/ Tdmk Montg. Farm	Commercial	121,100	0.17%	-	-
BPR Shopping Center LP	Commercial	116,000	0.16%	126,653	0.27%
Cisco Sytems Inc	Commercial	114,519	0.16%	-	-
No longer eligible for listing				<u>1,083,232</u>	2.32%
Total		<u>\$ 1,746,633</u>	<u>2.47%</u>	<u>\$ 2,035,264</u>	<u>4.36%</u>
Total Assessed Value and Percentage of Total		<u>\$ 70,754,686</u>	<u>100.00%</u>	<u>\$ 46,720,863</u>	<u>100.00%</u>

Source: Tax Rolls

* Notes: Oncor Electric Utilities was formerly known as Texas Utilities Electric Co.
BPR Shopping Center LP was formerly known as Briar Preston Ridge Partners.

PRINCIPAL TAXPAYERS 2011



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, 2010	Pct. of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
1985-2002	\$ 105,502	\$ 103,880	98.46%	\$ 693	\$ 106,195	2,235	\$ 106,115	99.92%	\$ 253	0.24%
2003	116,831	115,642	98.98%	388	117,219	1,458	117,100	99.90%	123	0.10%
2004	122,936	122,665	99.78%	1,415	124,351	1,537	124,202	99.88%	166	0.13%
2005	130,698	130,038	99.50%	1,103	131,801	1,550	131,588	99.84%	222	0.17%
2006	140,485	139,739	99.47%	1,232	141,717	1,719	141,458	99.82%	262	0.18%
2007	151,568	151,364	99.87%	1,498	153,066	1,423	152,787	99.82%	248	0.16%
2008	167,814	167,830	100.01%	1,630	169,444	1,224	169,054	99.77%	290	0.17%
2009	169,873	172,434	101.51%	4,325	174,198	267	172,701	99.14%	558	0.87%
2010	171,194	172,974	101.04%	3,370	174,564	1,231	174,205	99.79%	1,589	0.91%
2011	169,597	169,260	99.80%	884	170,481	758	170,018	99.73%	<u>1,222</u>	0.72%
									<u>\$ 4,933</u>	

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2011, taxes are levied on calendar year 2010).
- (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.

DEBT CAPACITY

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Section 3 - Debt Capacity

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			
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
2010	374,710	9,095	-	-	383,805	1.05%	485
2011	382,690	4,890	-	-	387,580	1.07%	483

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 177 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)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value* of Property	Per Capita^
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
2010	383,805	4,427	379,378	0.54%	479
2011	382,690	1,813	380,877	0.53%	475

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

COLLIN COUNTY, TEXAS

Table 3.3 - Direct and Overlapping Governmental Activities Debt

As of September 30, 2011

(amounts expressed in thousands)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Debt repaid with property taxes: County	\$ 382,690	100%	\$ 382,690
Total direct and overlapping debt			\$ 382,690

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)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt limit	\$ 11,680,216	\$ 11,681,797	\$ 12,292,214	\$ 13,068,759	\$ 14,059,368	\$ 17,164,295	\$ 17,930,557	\$ 17,679,456	\$ 17,688,672	\$ 18,115,630
Total net debt applicable to limit	<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>	<u>379,378</u>	<u>385,767</u>
Legal debt margin	<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>	<u>\$ 17,309,294</u>	<u>\$ 17,729,863</u>
Total net debt applicable to the limit as percent of debt limit.	1.71%	1.65%	1.96%	2.10%	2.32%	2.07%	2.13%	2.27%	2.14%	2.13%
Assessed value of real property										\$ 72,462,519
Debt limit 25% of assessed value of real property										
(Article 3, Section 52, Constitution of the State of Texas)										18,115,630
Amount of debt applicable to debt limit:										
Total gross bonded debt										387,580
Less amount available in debt service to retire general obligation bonds and certificates of obligation										<u>1,813</u>
Total amount of net debt applicable to debt limit										<u>385,767</u>
Legal debt margin										<u>\$ 17,729,863</u>

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

DEMOGRAPHIC AND ECONOMIC INFORMATION

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Section 4 - Demographic and Economic Information

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

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	Unemployment Rate
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%
2010	791,631	36,447,393	47,741	*	7.20%
2011	801,740	36,323,016	45,305	*	7.60%

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

* Unavailable

COLLIN COUNTY, TEXAS

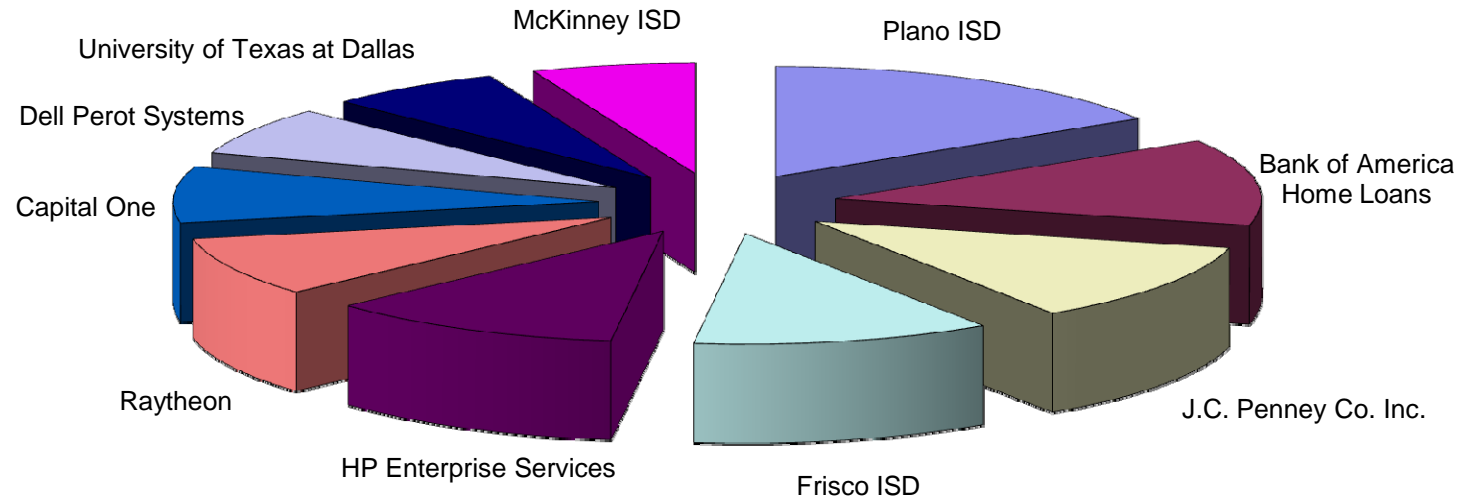
Table 4.2 - Principal Employers
Current Year and Ten Years Ago
(amounts expressed in thousands)

Employer	2011		2002	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
Plano ISD	6,892	1.74%	6,100	-
Bank of America Home Loans (Formerly Countrywide Home Loans)	5,400	1.36%	-	-
J. C. Penny Co., Inc.	5,000	1.26%	5,200	1.66%
Frisco ISD	4,821	1.21%	-	-
HP Enterprise Services	4,800	1.21%	-	-
Raytheon	3,700	0.93%	3,200	1.02%
Capital One	3,500	0.88%	-	-
Dell Perot Systems	3,000	0.76%	-	-
University of Texas at Dallas	2,830	0.71%	1,870	0.60%
McKinney ISD	2,631	0.66%	-	-
No longer eligible for listing			<u>24,725</u>	<u>7.91%</u>
Total	<u>42,574</u>	<u>10.72%</u>	<u>41,095</u>	<u>13.15%</u>
Total employed in the County ⁽¹⁾	397,033		312,538	

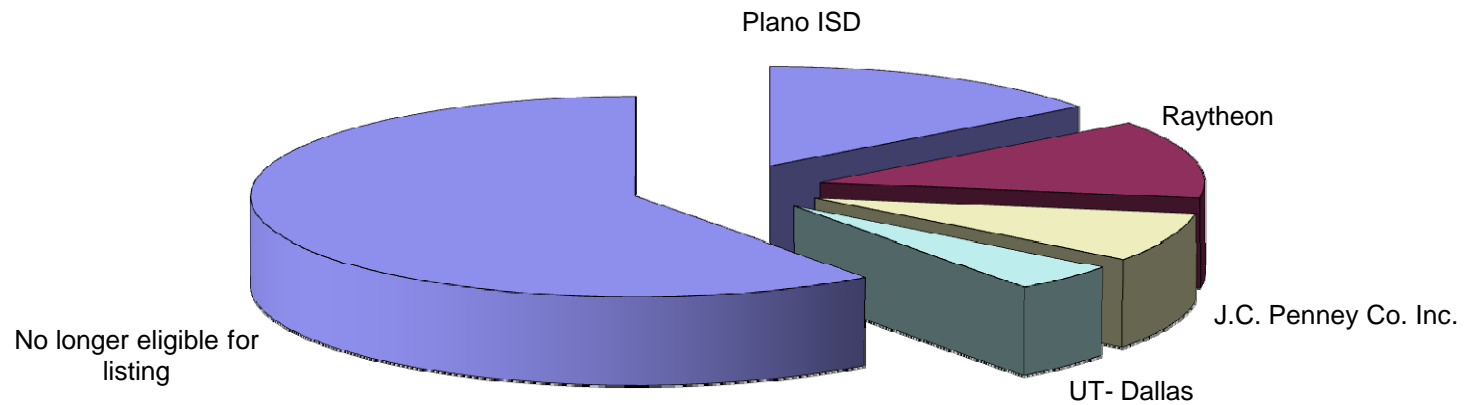
Source: North Central Texas Council of Governments

(1) Texas A&M University

Principal Employers 2011



Principal Employers 2002



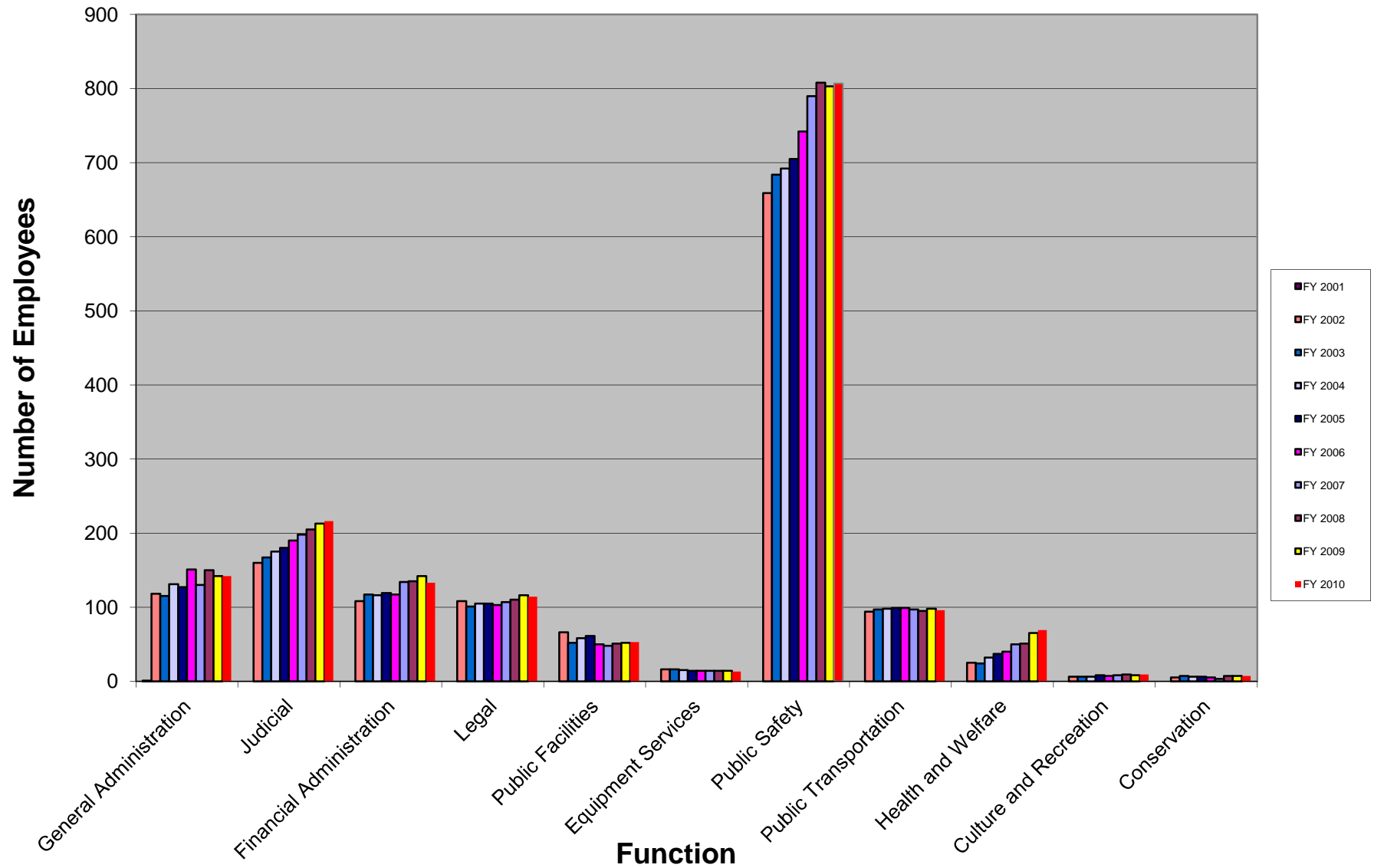
Section 5 - Operating Information

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2011

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Administration	109	115	131	127	151	130	150	142	142	139
Judicial	160	167	175	180	190	198	205	213	216	210
Financial Administration	104	117	116	119	117	134	135	142	133	140
Legal	101	101	105	105	103	107	110	116	114	109
Public Facilities	45	52	58	61	50	48	51	52	53	53
Equipment Services	16	16	15	14	14	14	14	14	13	14
Public Safety	658	684	692	705	742	790	808	803	807	789
Public Transportation	93	97	98	99	99	97	95	98	96	98
Health and Welfare	22	24	32	37	40	50	51	65	69	64
Culture and Recreation	6	6	6	8	7	8	9	8	9	10
Conservation	<u>6</u>	<u>7</u>	<u>6</u>	<u>6</u>	<u>5</u>	<u>3</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
Total County Employees	<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>	<u>1,659</u>	<u>1,633</u>

* Source - County Human Resources Management System - Position Budget

County Employees by Function



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OPERATING INFORMATION

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COLLIN COUNTY, TEXAS
Table 5.2 - Operating Indicators by Function/Program
Last Ten Fiscal Years
September 30, 2011

Function/Program	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Administration										
Number of registered voters	242,445	271,510	309,365	354,321	352,986	380,570	425,994	412,612	424,548	423,312
Vital statistics filed	17,600	19,162	20,478	21,120	18,325	19,666	41,717	14,720	14,833	15,372
Judicial										
Number of civil cases	7,747	8,607	11,647	10,136	10,130	10,122	12,856	13,619	13,026	14,293
Number of criminal cases	2,155	2,573	2,638	3,065	2,914	3,248	4,483	3,996	3,666	4,231
Financial Administration										
Number of property tax transactions	*	*	286,945	297,123	308,969	343,725	362,081	384,974	366,185	344,030
Number of registered vehicles	531,760	545,528	563,004	598,404	632,638	686,471	717,030	741,229	758,234	791,934
Legal										
Number of new felony cases	2,002	2,629	2,609	2,794	3,172	4,608	3,045	2,539	2,500	3,028
Number of convictions	*	2,162	1,967	2,338	2,313	4,301	4,233	3,786	3,415	4,264
Public Facilities										
Number of work orders completed	13,141	13,596	14,130	14,375	24,990	39,222	12,266	40,589	42,541	40,647
Number of construction projects	92	89	59	37	27	28	34	21	28	24
Equipment Services										
Number of job orders	6,997	7,183	6,944	6,238	6,918	6,269	6,846	6,157	5,979	5,778
Public Safety										
Number of autopsies performed	172	198	184	208	166	187	241	437	557	528
Number of inspections	7,121	7,839	7,595	7,065	7,413	7,073	1,439	215	1,183	1,933
Number of emergency responses	17,635	17,326	18,930	18,259	17,901	20,551	20,931	23,892	27,847	28,906
Number of book-ins	14,633	15,229	15,864	16,520	17,510	18,748	19,299	18,933	19,120	18,730
Public Transportation										
Miles of road resurfaced	11	17	18	51	60	34	48	46	37	30
Health and Welfare										
Number of immunizations	35,488	38,884	33,795	36,289	28,134	26,532	24,318	32,331	28,126	31,394
Number of clinic visits	16,405	16,684	14,083	14,610	16,317	16,815	11,049	18,198	15,366	16,770
WIC participants	58,702	64,939	82,249	96,672	95,266	105,072	119,615	135,079	144,546	141,624
Substance abuse assessments	1,056	1,112	1,175	1,305	1,664	1,836	3,283	3,125	1,628	1,077
Culture and Recreation										
Number of events	168	200	198	156	163^	107^	137^	204	198	200
Conservation										
Number of seminars	395	454	332	347	450	215	264	397	320	341
News releases	99	189	149	154	104	117	138	108	102	218
Volunteers trained	420	373	333	874	2,129	4,101	6,194	4,909	3,924	3,263
County extension newsletters	24,590	37,345	32,386	53,950	65,071	76,557	79,401	91,275	78,322	90,516

* GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets.

** 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 Ten Fiscal Years
September 30, 2011

Function/Program	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Administration										
Number of voting machines	1,380	1,000	1,000	1,000	1,000	1,010	1,420	1,420	1,420	1,420
Financial Administration										
Formax folder system	0	0	1	1	1	1	1	1	1	1
Public Facilities										
Number of County facilities	33	34	34	34	36	36	37	37	31	31
Equipment Services										
Number of vehicles in County fleet	270	279	284	301	329	332	324	328	332	332
Public Safety										
Number of patrol units	12	12	13	13	13	15	14	14	16	16
Number of illegal dumping surveillance cameras	0	0	5	5	5	5	5	5	5	5
Public Transportation										
Miles of County asphalt roads	291	308	326	377	436	470	518	564	601	601
Number of County bridges maintained	106	113	113	118	90	90	90	90	90	90
Health and Welfare										
Number of medical tables	3	3	3	3	3	3	11	11	11	11
Culture and Recreation										
Acres of open space	735	735	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.

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