

**COLLIN COUNTY  
TEXAS**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2012**

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**JEFF MAY  
COUNTY AUDITOR**



**COLLIN COUNTY, TEXAS**

**Comprehensive Annual Financial Report**

**For the fiscal year ended**

**September 30, 2012**

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, 2012**

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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](http://www.collincountytx.gov)

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April 30, 2013

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, 2012, 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 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, 2012, 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, 2012, 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 federal mandated "Single Audit" of federal granted funding as well as a state mandated "Single Audit" of state granted funding designed to meet the special needs of federal and state grantor agencies. 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.

### **Collin County Profile**

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. In the 1970's the growth from the Dallas/Fort Worth Metroplex area began expanding northward into parts of the County causing a transformation from rural to suburban. Today a large portion of the County is considered to be a part of the Dallas/Fort Worth Metroplex even though the majority of the County remains rural. The County has a recent history of rapid growth that rivals any fast growing area in the entire United States. The growth rate has declined in the past few years despite in a large part due to the real estate market being sluggish; however, conditions are right to expect the growth rate to increase in upcoming years. The population of 813,133 is up 2.6% over the 2010 census of 791,631 and 421% 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 category of salaries and benefits, employee training, 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 recovering from the economic slowdown in 2009 caused in large part from the downturn in real properties as a result of the 2009 “Great Recession.” The county is experiencing decreasing rates of foreclosures (62% from 2010 to 2012), and distressed properties which is impacting housing values are rapidly declining. Population growth is continuing to increase at a slower rate than in prior years but is poised to pick up again. In 2012 Collin County’s population increased by 11,393 (1.4% annual increase). The unemployment rate of 5.7% as of September 30, 2012, remains well below the national average rate and is significantly lower than the 2011 rate of 7.6% unemployment. The unemployment rate was 5.5% as of September 30, 2008, just before the national “Great Recession” of 2009 impacted the entire country. Major industries with headquarters, or divisions, located within the county include petroleum research, electronics, retail, hotel, food, and insurance institutions. Real property values were also affected by the economic slowdown. Collin County received 74.2% of total revenues in property taxes in 2012. Property tax revenues increased by 2.3% with no change in the tax rate from the prior year. Real property values are expected to increase moderately 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. The county continues to issue bonds over time that were approved by voters in 2007. The County is also very active purchasing land and constructing sections of roads for the Outer Loop project. The project is funded in part by \$12 million that was awarded by the State of Texas Regional Toll Revenue (RTR) Fund in 2010.


## **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, 2011. This is the thirty-third 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 Office of County Auditor. The assistance and support of all election officials, department heads, and employees, as well as the Board of District Judges, is greatly appreciated.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jeff May". The signature is fluid and cursive, with the first name "Jeff" being more prominent than the last name "May".

Jeff May, Collin County Auditor



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Collin County  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2011

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.



*Christopher P. Morrell*

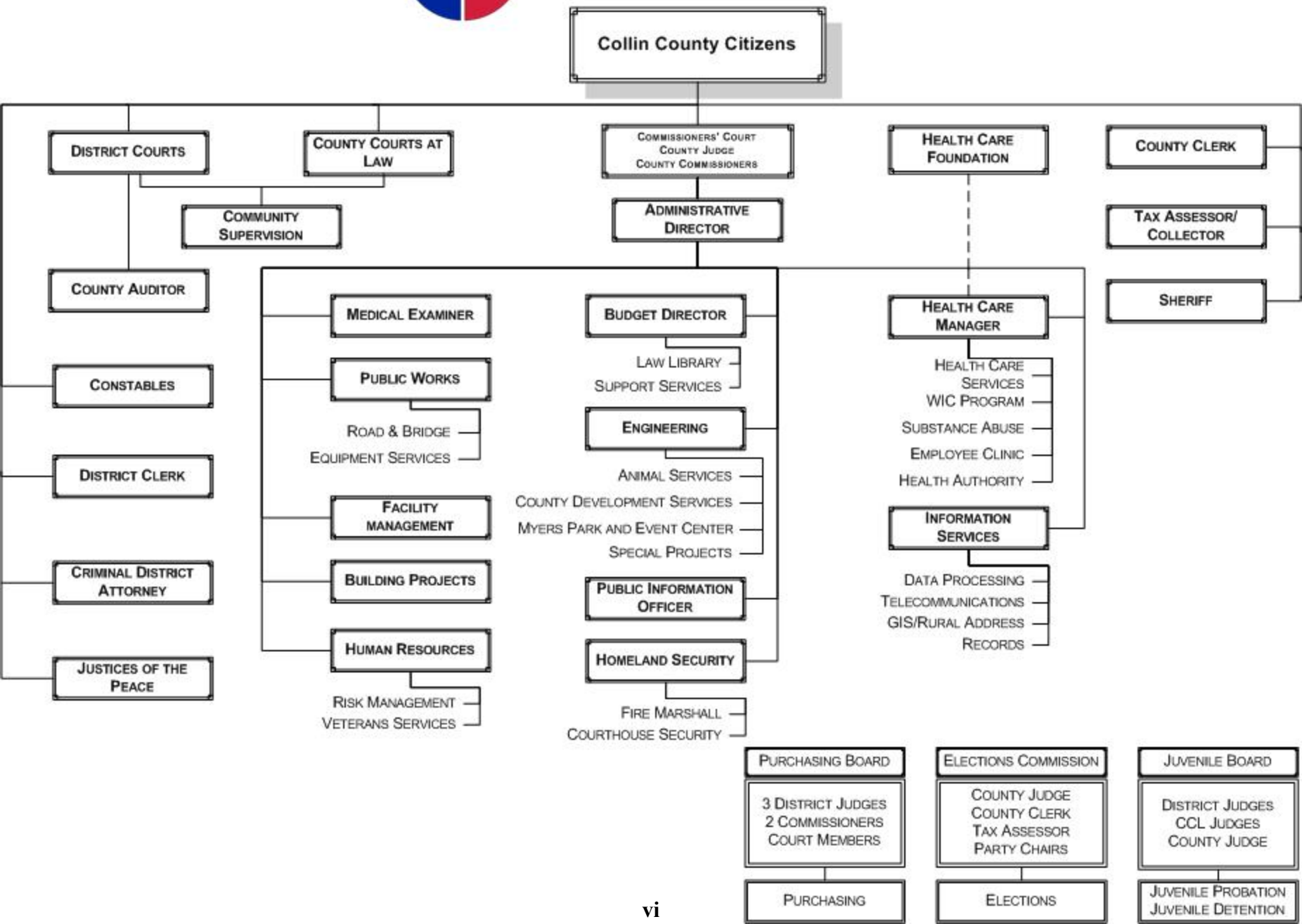
President

*Jeffrey R. Emer*

Executive Director



# Collin County Organizational Chart



# **COLLIN COUNTY, TEXAS**

## **DIRECTORY OF OFFICIALS**

**SEPTEMBER 30, 2012**

### **District Officials**

Angela Tucker	Judge, 199th Judicial District
Scott Becker	Judge, 219th Judicial District
John Roach, Jr.	Judge, 296th Judicial District
Raymond Wheless	Judge, 366th Judicial District
Benjamin Smith	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
Andrea Thompson	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
Barnett Walker	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
Pamela Huffman	Director, Juvenile Services
John K. Cook	Veterans Service Officer

**(continued)**

# **COLLIN COUNTY, TEXAS**

## **DIRECTORY OF OFFICIALS**

**(Continued)**

**SEPTEMBER 30, 2012**

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

## **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, 2012, 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, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2013, 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 25 and pages 75 through 79 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

April 30, 2013



# **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, 2012. 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 \$361.9 million on a government-wide basis at September 30, 2012, an increase of \$5.9 million from FY2011.
- For the fiscal year, taxes and other revenues of the County's governmental activities amounted to \$236.9 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$175.5 million), charges for services (\$40.3 million) and operating grants and contributions (\$14.5 million). These three revenue sources accounted for 74.1%, 17.0%, and 6.1%, respectively, or 97.3% of total governmental activity revenues.
- Total expenses were \$231.0 million. The functional areas with the largest expense amounts were public safety (\$57.2 million), public transportation (\$45.5 million), and general administration (\$29.2 million).
- Net capital assets were \$437.7 million from governmental type activities. Net depreciation expense attributable to assets of governmental activities amounted to \$22.3 million for 2012.

#### **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 FY2012 reflect the requirements of GASB 54.

- The County's governmental funds reported an increase in fund balance of \$33.9 million for fiscal year 2012, as compared to a decrease of \$51.9 million for fiscal year 2011.
- The General Fund reported a fund balance of \$165.6 million for September 30, 2012, an increase of \$12.3 million from September 30, 2011. General Fund revenues fell by \$3.9 million, due to a lower allocation of property taxes to the General Fund. The lower revenues were offset by even lower expenditures. The resulting focus on expenditures contributed a reduction in expenditures from FY2012 vs. FY2011 of \$49.8 million. Higher expenditures in FY2011 were primarily due to a \$40.5 million prefunding payment toward outstanding liabilities in the state retirement system. The payment reduced the monthly contribution rate in FY2012 from 13.5% to 7.7%, with a continuing benefit of lower retirement costs in future periods.

## **General Financial Highlights**

- In FY2012, using a \$12 million state grant received at the end of FY2011, the County continued its work on the Outer Loop, spending \$3.5 million in 2012 to construct access roads on the section connecting US Highway 75 to Texas Highway 121. Total contracts for construction awarded 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 2012, the County transferred a net of \$10.7 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 payments on long-term debt.

The County created its first Enterprise Fund in FY2009 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. In late FY2011, 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 but operates as an Internal Service 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 legally separate blended-component units: the Collin County Health Care Foundation and the Collin County Housing Finance Corporation. The County Commissioners act as the Board of Trustees for component units whose activities are blended with those of the primary government because it functions as part of 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, 2011. 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 implemented the GASB 54 reporting as of September 30, 2011, in accordance with GASB requirements.

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*.

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** – Resources whose use is constrained by 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. Collin County has no assigned fund balances in 2012.
- **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 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 Road – Wylie (FM 1378)
- Regional Toll Road – Outer Loop PH3 (Phase 3) from US Highway 75 to State Highway 121
- Debt Service
- 2003 Road Bonds
- 2007 Road Bonds

Each of these funds is classified as a major fund for FY2012. Financial results from the other governmental funds (non-major funds) are combined into a single, aggregated presentation and included in the total. Individual fund data for each of the non-major 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 or additional 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 eight proprietary type funds – the Collin County Toll Road Authority and seven Internal Service Funds (see list below.) Internal Service Funds are used to accumulate and allocate costs internally among various county functions. The Internal Service Funds provide benefits to the various government functions they support, which is why they have been included within governmental activities in the government-wide financial statements. The County uses Internal Service Funds to account for the following activities:

- Liability Insurance
- Workers Compensation Insurance
- Insurance Claim
- Unemployment Assessment
- Flexible Benefits
- Employee Benefits Paid
- Animal Safety

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**

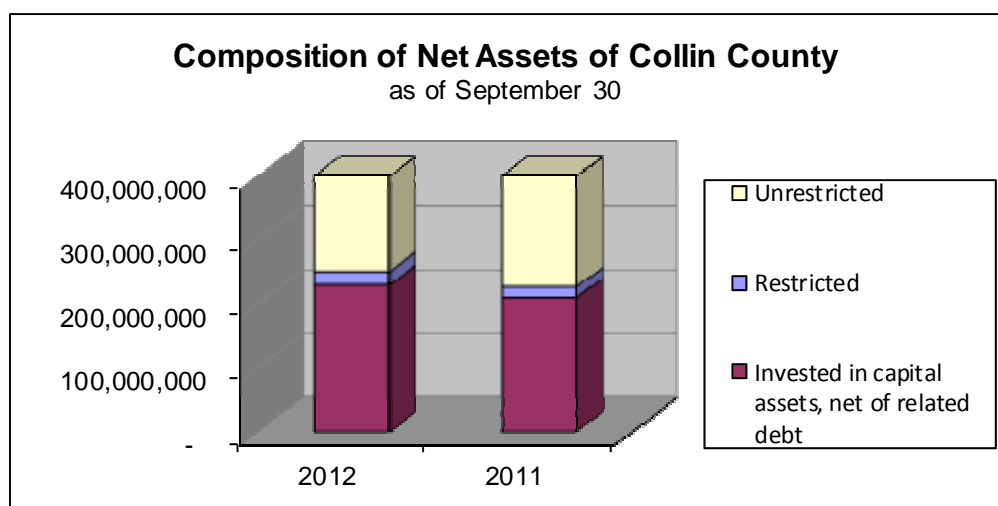
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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, 2012 and 2011, are summarized and analyzed below:



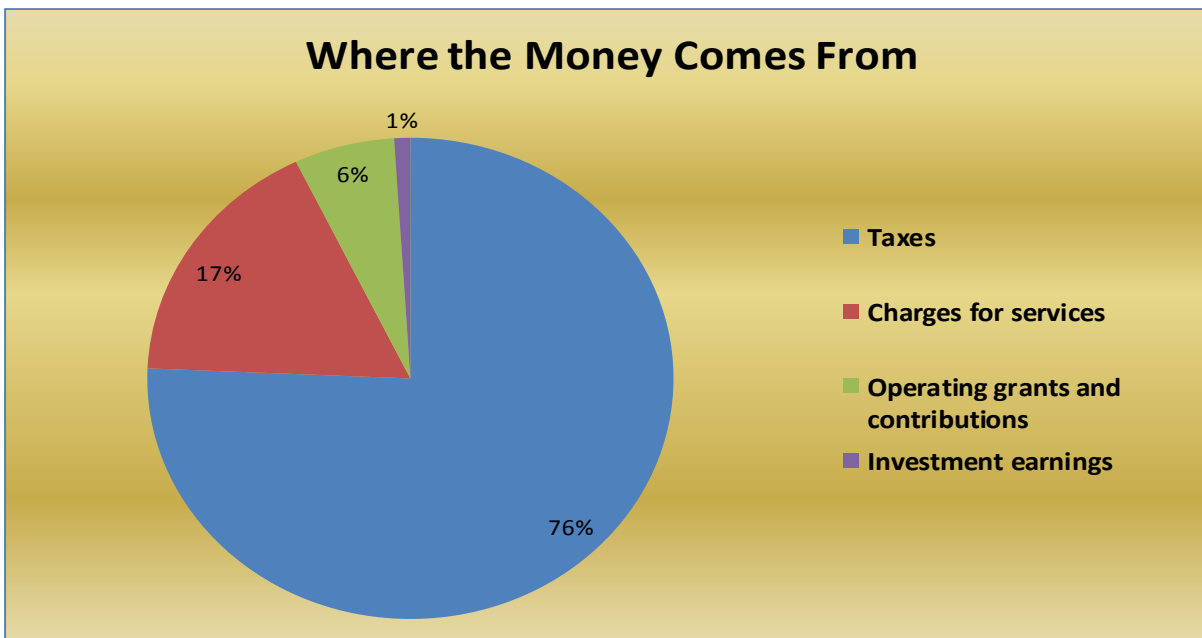
Statement of Net Assets As of September 30 (\$ in thousands)		
	2012	2011
<b>Assets:</b>		
Current and Other Assets	\$ 361,489	\$ 345,626
Capital Assets	453,016	450,390
<b>Total Assets</b>	<b>814,505</b>	<b>796,016</b>
<b>Liabilities:</b>		
Current Liabilities	22,921	27,421
Long-term Liabilities	429,654	412,553
<b>Total Liabilities</b>	<b>452,575</b>	<b>439,974</b>
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	229,532	209,001
Restricted	21,164	17,446
Unrestricted	111,234	129,595
<b>Total Net Assets</b>	<b>\$ 361,930</b>	<b>\$ 356,042</b>

- Net assets serve as a useful indicator of financial position. Assets exceeded liabilities by \$361.9 million as of September 30, 2012, and by \$356.0 million as of September 30, 2011, a net increase of \$5.9 million.
- Investment in Capital Assets (e.g., land, buildings, infrastructure, machinery and equipment, etc., net of related debt used to acquire the assets) accounts for the largest category of Net Assets (63.4%). 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 will be used to liquidate the debt.



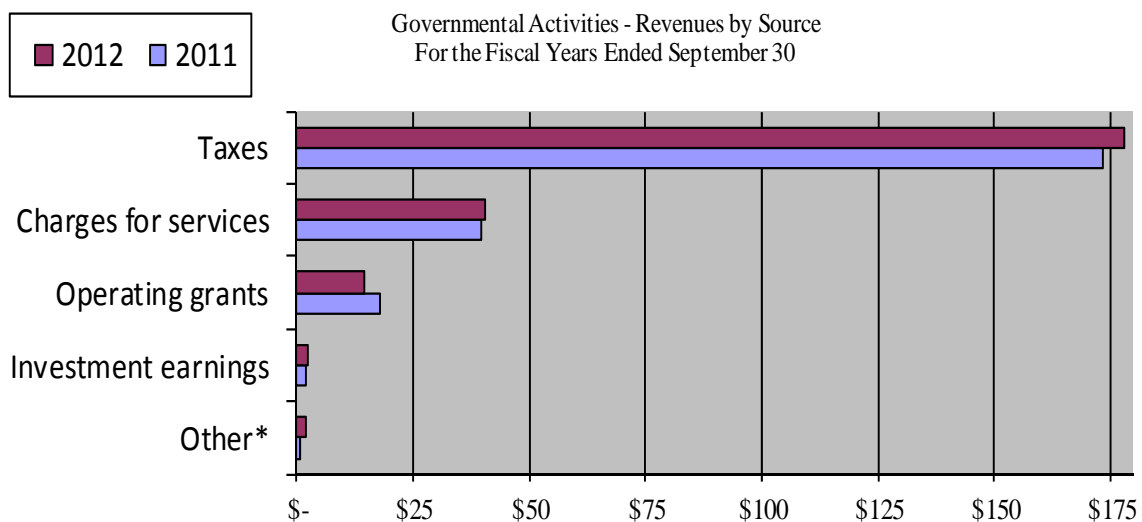
- Restricted Net Assets (5.8%) represent resources subject to external restrictions on their use. Of these restricted net assets, 29.2% of the restricted assets are to repay long-term debt, 39.9% are restricted to provide health care services (as established upon sale of the County hospital), 30.9% (of 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 (30.7%) is unrestricted and may be used to meet ongoing obligations.
- At September 30, 2012, the County had positive balances in all three categories of net assets.

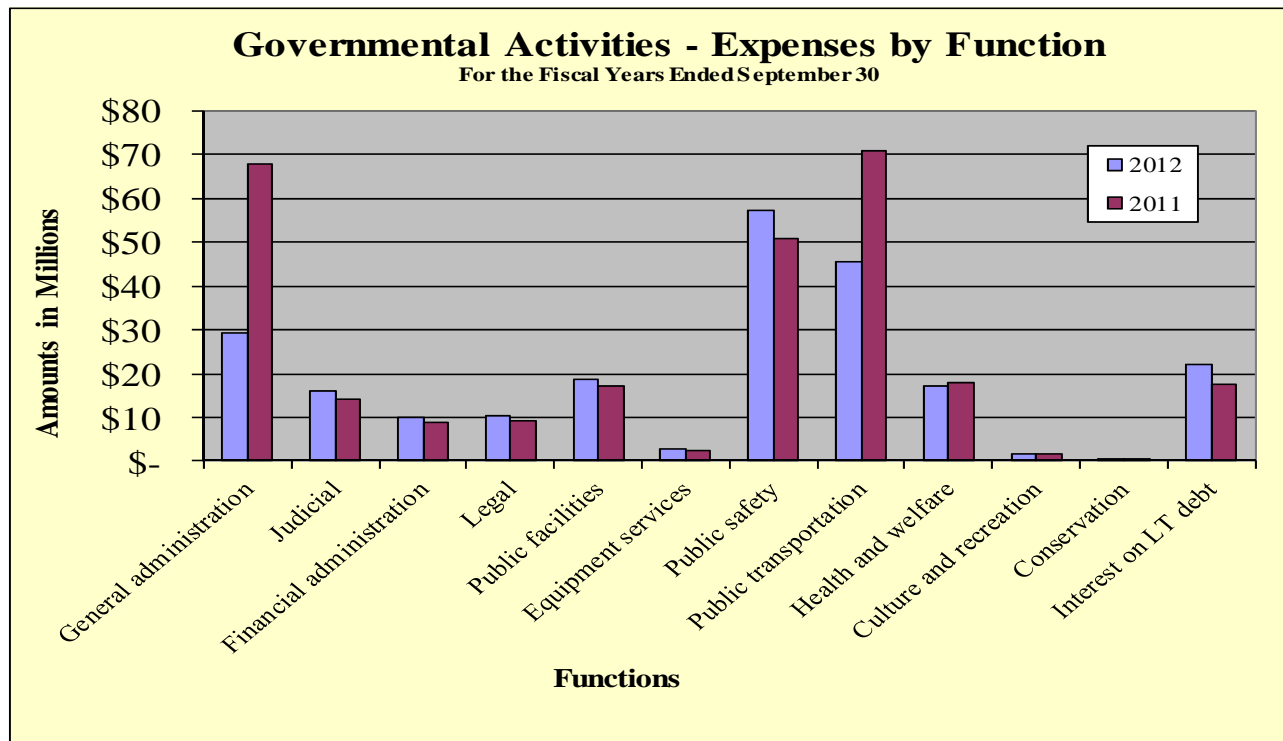
Reflected below is a comparison of Collin County revenues by source.



Overall government-wide revenues increased in 2012 over 2011 by \$3.7 million (1.6%), due primarily to higher taxes collected (\$4.6 million, or 2.6%). Investment earnings increased by \$0.3 million (17.1%). Program revenues decreased in FY2012 by \$1.9 million (-3.3%) over FY2011. A summary of the amounts and more detailed explanation is provided below the graph.

Summary of Changes in Net Assets For the Fiscal Years Ended September 30 (\$ in thousands)					
	2012			2011	
<b>Revenues</b>					
<i>Program Revenues:</i>					
Charges for services	\$	40,329		\$	39,504
Operating grants and contributions		14,516			17,942
Capital grants and contributions		<u>1,059</u>	\$ 55,904	<u>388</u>	\$ 57,834
<i>General Revenues:</i>					
Taxes	\$	177,762		\$	173,193
Unrestricted investment earnings		2,317			1,980
Miscellaneous		<u>903</u>	<u>180,982</u>	<u>195</u>	<u>175,368</u>
Total revenues			\$ 236,886		\$ 233,202
<b>Expenses</b>					
General administration	\$	29,244		\$	67,690
Judicial		16,069			14,110
Financial administration		10,028			8,822
Legal		10,204			9,293
Public facilities		18,701			17,040
Equipment services		2,859			2,494
Public safety		57,156			50,875
Public transportation		45,515			70,789
Health and welfare		17,189			18,075
Culture and recreation		1,591			1,522
Conservation		249			235
Interest on long-term debt		<u>22,193</u>		<u>17,589</u>	
Total expenses – before transfers			<u>230,998</u>		<u>278,534</u>
Change in Net Assets			\$ 5,888		\$ (45,332)
Net assets as of October 1, 2012 and 2011			<u>356,042</u>	<u>401,374</u>	
Net assets as of September 30, 2012 and 2011			<u>\$ 361,930</u>	<u>\$ 356,042</u>	

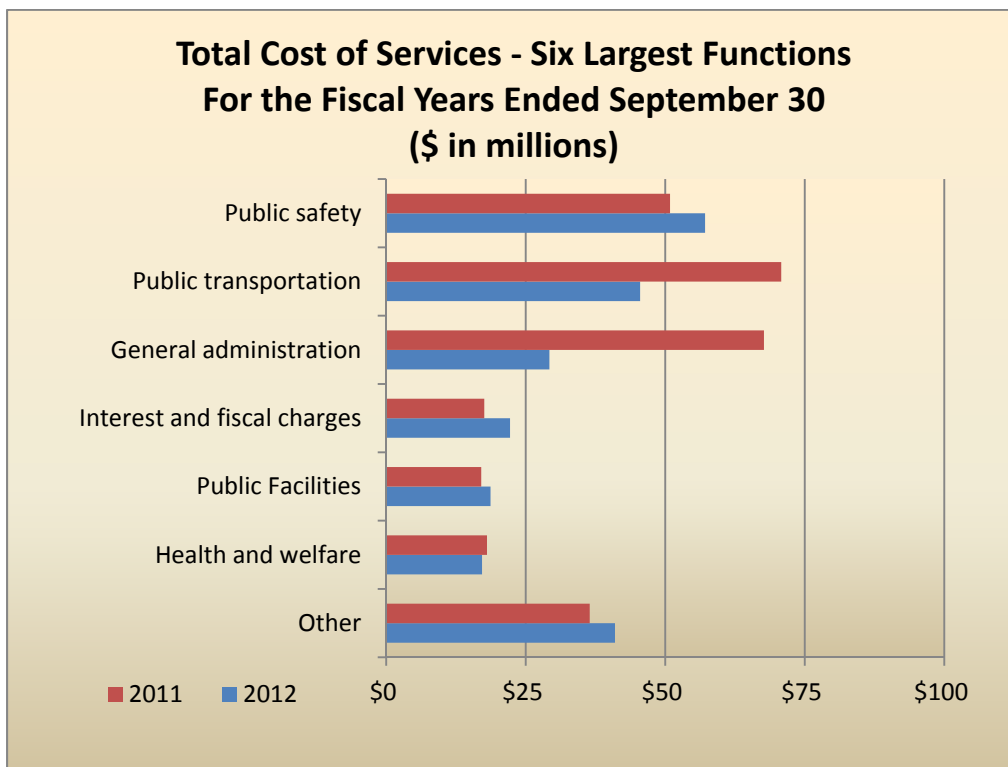




Summarized above are details of government-wide activities of the County for FY2012 and 2011.

- Program revenues include 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 government-wide activities decreased by \$1.9 million or 3.3%.
- General revenues consist of taxes (property and mixed beverage) and interest, as well as miscellaneous transactions, not attributable or allocable to a specific program. Property taxes, the largest of the revenues, increased by \$4.8 million or 2.8%.
- Public transportation expense decreased by \$25.3 million or 35.7%. Many of the road construction projects are joint efforts with cities in the County, with each party contributing 50% of the cost. Last year was unusual with higher than normal asset recognition ownership activity by the cities due to an accounting procedural change. Current year activities are more representative of the normal recognition level of asset ownership recognition by the cities.
- Public safety expenses increased by \$6.3 million (\$50.9 to \$57.2 million, or 12.4%).
- General administration decreased, from \$67.7 million to \$29.2 million (-56.8%). This reflects the additional payment in FY2011 (and not repeated in FY2012) 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.

<b>Total Cost and Net Cost of Governmental Activities for Collin County</b> <b>For the Six Largest Functions by Expense</b> <b>For the Fiscal Years Ended September 30</b> <b>(\$ in thousands)</b>				
<b>Functions/Programs</b>	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
Public safety	\$ 57,156	\$ 50,875	\$ 43,659	\$ 38,135
Public transportation	45,515	70,789	27,304	49,437
General administration	29,244	67,690	20,529	60,153
Interest and fiscal charges	22,193	17,589	21,880	17,073
Public Facilities	18,701	17,040	18,597	16,771
Health and welfare	17,189	18,075	11,547	11,767
Other	41,000	36,476	31,577	27,365
<b>Total</b>	<b>\$ 230,998</b>	<b>\$ 278,534</b>	<b>\$ 175,093</b>	<b>\$ 220,701</b>



### Financial Analysis of the County's Funds

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

The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. This data may be particularly useful in assessing the County's requirements for additional financing. Unassigned 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 \$340.1 million, an increase of \$33.9 million (10.0%) from the prior year.

As required by 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 FY2010 (pre-GASB54), fund balance was classified as reserved and unreserved, with unreserved further divided into designated or undesignated. In FY2012, 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.

A portion of fund balance (65.1%, or \$221.3 million) of the governmental funds has been designated as nonspendable, restricted, or committed. The remaining \$118.9 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.

<b>Governmental Funds - Total Fund Balance</b> as of September 30, 2012 (in thousands)				
<b>Fund Balance:</b>				<b>Use</b>
<b>Nonspendable</b>	<b>\$</b>	<b>21,181</b>	<b>6.2%</b>	<b>Inventories, Toll Road, Conservation District, Animal Shelter</b>
<b>Restricted</b>		<b>166,390</b>	<b>48.9%</b>	<b>Housing Finance, Records, Road Construction, Debt Service, Special Revenues</b>
<b>Committed</b>		<b>33,689</b>	<b>9.9%</b>	<b>Healthcare, Permanent Improvement, Capital Murder Cases, Special Elections, Utility Price Changes, Pre-trial Release, Jury, Myers Park, Code Inspection</b>
<b>Unassigned</b>		<b><u>118,873</u></b>	<b><u>35.0%</u></b>	<b>General Fund</b>
	<b>\$</b>	<b><u>340,133</u></b>	<b><u>100.0%</u></b>	

### **Changes in Fund Balance – Major Funds**

In FY 2012, the County is presenting eight major funds:

- General Fund
- General Road and Bridge Fund
- Health Care Foundation Fund
- RTR – Wylie
- RTR – Outer Loop
- Debt Service
- 2003 Road Bond
- 2007 Road Bond

Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

### **General Fund**

The General Fund is the chief operating fund of the County. 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, fines, fees, intergovernmental revenues and investment income.

Primary expenditures are for general administration, public safety, judicial, public welfare, health services and capital acquisition.

At the end of the current fiscal year, the unassigned fund balance of the General Fund is \$118.9 million. The total fund balance in the General Fund is \$165.6 million, an increase of \$12.3 million or 8.0% from FY2011.

To get a more detailed picture of the liquidity of the General Fund, the reader may find it useful to compare the unassigned fund balance to total expenditures plus transfers in/out. Total General Fund expenditures plus transfers in/out for FY2012 were \$144.0 million. Unassigned fund balance represents 82.6% (approximately 301 days) of General Fund expenditures plus net transfers for FY2012.

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

#### **General Fund Revenues:**

- Property tax revenues decreased by \$5.3 million, as a result of the reallocation of tax rates between funds.
- Federal and state funds were up \$0.6 million.
- Fees and Charges for Services for FY2012 increased by \$1.4 million, reflecting (albeit at a lower property sales value) an increase in County Clerk fee revenues more than the prior year due to increasing property sales and recording of related deeds, as well as an increase in fees revenues by the District Clerk of \$0.3 million in judicial fees; an increase in fee revenues for trial jury services of \$0.2 million; and an increase in fee revenues at Myers Park of \$0.2.
- Fines increased by \$0.2 million in the Justice of the Peace Offices.
- Investment earnings were down \$1.0 million due to lower interest earnings and continuing low rates.
- Other revenues increased \$0.8 million in the Tax Assessor/Collector office.

#### **General Fund Expenditures:**

- General administration expenditures decreased by \$38.6 million, due to payments to the state retirement system totaling \$40.5 million in FY2011; the payments were to reduce outstanding liabilities for county employee retirement benefits.
- Public safety expenditures were \$2.4 million lower than FY2011.
- Capital Outlay expenditures decreased by \$7.6 million as the county completed its consolidation of County Courts, District Courts, and District Attorney into the new Courthouse.

## **General Road and Bridge Fund**

The General Road and Bridge Fund is the primary funding for maintenance of county roads. This 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.

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 FY2012. As of 09/30/12, the County had resurfaced 377 miles of roads, or an average of 38 miles per year.

At the end of FY2012, the fund balance of the General Road and Bridge Fund was \$18.4 million, an increase over FY2011 of \$1.3 million, or 7.2% higher. General Road and Bridge Fund revenues include fees and permits, property taxes, and fines and forfeitures.

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

### **General Road and Bridge Revenues**

- Property taxes were not allocated to the Fund in FY2011, requiring the use of fund balance; in FY 2012, a portion of property taxes collected were set aside for the General Road and Bridge Fund, with a total collected of \$2.2 million in FY2012.
- Revenues from Fees and Charges for Services increased by \$1.1 million in FY2012. The higher revenues are attributed to an increase in revenues from vehicle registrations.
- Fines and Forfeitures were essentially the same in in FY2012 as they were in FY2011, with 2012 about \$7,000 less than FY2011.
- Interest and miscellaneous revenues decreased by \$0.1 million from FY2011.

### **General Road and Bridge Expenditures**

- Road construction and maintenance expenditures decreased in FY2012 by \$1.1 million.
- Capital outlay expenditures increased in FY2012 by \$0.9 million, primarily due to upgrades in road construction equipment.

## **Health Care Foundation Fund**

The Health Care Foundation 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 Fund was created after the sale of the county hospital in 1983. The proceeds of the sale were used to purchase real estate office buildings in order 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 County departments and unrelated third parties. The rental revenue is a steady source of income that provided 73.8% of the funding for the Health Care Foundation Fund in FY2012.

Fund balance was lower by \$0.9 million in FY2012; key factors in the change in fund balance in the Health Care Foundation Fund were:

### Health Care Revenues

- Revenues were lower in FY2012 by \$0.1 million due to lower interest earnings.

### Health Care Expenditures

- Expenditures were lower in FY2012 by \$0.9 million. Most of that reduction came in health and welfare operating expenditures about \$0.5 lower than FY2011. Further reductions came from maintenance and operating expenditures on rental property being \$0.2 million less in FY2012 compared to FY2011.

### **RTR – Wylie Fund**

The Regional Toll Road – 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 liabilities of the fund met the major fund requirement. All activity to date has been in project accounts related to construction-in-progress on the road. The City of Wylie is managing the project and the County serves as a pass-through agency from the state. Revenues are deferred until expenditures are recognized, which results in zero dollars in fund balance. There were no revenues or expenditures recognized in 2012.

### **RTR – Outer Loop**

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 liabilities of the fund met the major fund requirement. All activity to date has been in project accounts related to construction-in-progress on the road. Revenues are deferred until expenditures are recognized, which results in zero dollars in fund balance.

### **RTR – Outer Loop Revenues**

- State funds received for construction were \$4.4 million in FY2012.

### **RTR – Wylie Expenditures**

- Expenditures for the regional toll road outer loop construction in FY2012 were \$4.4 million.

### **Debt Service Fund**

The Debt Service Fund is used to account for property tax revenues restricted to be used to meet Collin County's debt obligations. Expenditures for payments of principal and interest on the outstanding debt are paid from this fund, as are the expenditures for fiscal agent fees.

Fund balance increased in FY 2012 by \$4.4 million over the FY 2011 ending balance. Since it is funded by property taxes, a change in the tax rate allocation has a direct impact on funds available for debt service. As part of the budgeting process, the County must determine the funding needed to meet the principal and interest payments for each issue of debt, as well as the expected fiscal agent fees to be paid annually.

Each year during the budget process, a portion of the tax rate is set aside for funding debt service; taxes collected are restricted specifically for that purpose. Debt service expenditures are based on the bond payment requirements and other debt-related expenditures. The County sets aside a portion of property taxes to meet its debt service requirements.



Key factors in the change in fund balance in the Debt Service Fund were:

#### Debt Service Fund Revenues

- In FY2012, property taxes allocated to pay debt service were \$46.7 million, or about \$7.1 million higher than FY 2011. The increase tax allocation was required due to higher debt service in 2012.
- Interest earned was about \$0.2 million higher due to an increase in idle funds, compared to 2011.

#### Debt Service Fund Expenditures

- Debt service expenditures for FY2012 debt service and fees were \$47.2 million. The amount paid was \$1.6 million higher than FY 2011.

#### Debt Service Refundings

- The County continually analyzes its outstanding debt to determine if certain issues could be refunded to reduce future interest cost, and in 2012, the County chose to refund certain debt. As a result, the refunded bonds did not require payment in 2012 of budgeted principal and interest payments on the refunded bonds. The result was a \$4.1 million increase in Fund Balance.

#### **2003 Road Bond Capital Projects**

The 2003 Road Bond Capital Projects is used to account for road bond proceeds for road bonds authorized by voters on November 4, 2003 in an amount of \$142,000,000. Each series is accounted for separately but presented as one fund. 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

In FY2012, fund balance dropped \$4.9 million; key factors in the change in fund balance are:

#### **2003 Road Bond Capital Projects Revenues**

- Interest revenues declined \$0.1 million.

#### **2003 Road Bond Capital Projects Expenditures**

- Capital outlay for road projects constructed from the bond proceeds was \$5.0 million.

#### **2007 Road Bond Capital Projects**

The 2007 Road Bond Capital Project is used to account for road bond proceeds for road bonds authorized by voters on November 6, 2007. 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 in 2008 and ending in 2012. The remainder of the bonds will be sold as needed. The total issued through September 30, 2012 is \$100,535,000:

- 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
- Series 2012: \$31,365,000 issued June 14, 2012

In FY2012 fund balance increased \$26.8 million; key factors in the change in fund balance are:

### **2007 Road Bond Capital Projects Revenues**

- FY2012 revenues were \$0.2 million from interest on investment of unspent cash. The interest earned was down slightly from FY2011.

### **2007 Road Bond Capital Projects Expenditures**

- Capital outlay for road projects in FY2012 was \$9.9 million, which is \$1.7 million more than FY2011.

### **2007 Road Bond Capital Projects**

- Proceeds from bonds issued in FY2012 were \$31.4 million, with an additional \$5.1 million premium from sale of the bonds. The total from Other Financing Sources was \$8.0 million more than FY2011.

### **Budgetary Highlights**

The legal level of budgetary control for the General Fund is the level at which the budget is adopted; that is, the budget is adopted by department and in total according to four major categories:

- Salaries and benefits;
- Training and travel;
- Maintenance and operating; and
- Capital outlay.

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 now includes the following funds which were previously reported separately:

- Housing Finance Corporation
- Juvenile Probation
- Pre-Trial Release
- Jury
- Myers Park Operating
- Code Inspection
- Juvenile Alternative Education
- Juvenile Out of County Sex Offender Program
- Permanent Improvement

The final amended budget for the combined General Fund expenditure appropriation was \$161.2 million, or \$0.3 million higher than the original approved budget of \$160.9 million. Actual expenditures for FY2012 were \$144.2 million, or 10.6% less than the final amended budget.

General Fund revenue estimates for FY2012 were more than the estimate by \$3.8 million, as follows:

- Taxes – \$1.9 million higher
- Federal and state funds - \$1.2 million higher
- Fees and Charges for Services - \$1.2 million higher
- Fines and forfeitures - \$0.3 million higher
- Interest – \$1.0 million lower
- Miscellaneous revenues - \$0.3 million higher

The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2012, there were departments that contributed to actual expenditures being \$17.0 million lower than budgeted expenditures. They include:

- General administration was less than budget by \$6.0 million, due to:
  - Actual expenses for the County Clerk were \$0.1 million less than budgeted expenditures, split fairly evenly among the salary and benefits, training and travel, and maintenance and operating budget categories.
  - Actual expenses for the Human Resources department were \$0.1 million more than budget, primarily in salary and benefits, and maintenance and operating.
  - Actual expenses for Support Services were less than budget by \$0.1 million, primarily postage expenses below budget.
  - Veterans Services Department were less than budget by \$0.1 million, due to a vacancy in the office for about one-half year; the part time person budgeted at about half of the difference was not hired.
  - Actual expenses for Non-Departmental activities were less than budgeted by \$3.3 million, due to:
    - Salaries and benefits - \$1.0 million in temporary full-time staff and overtime not required
    - Maintenance and operating - \$2.3 million below budget, primarily for:
      - Legal - \$0.4 million
      - Computer maintenance - \$0.3 million
      - Software maintenance - \$0.1 million
      - Phone system maintenance - \$0.1 million
      - Radio maintenance - \$0.1 million
      - TIF Zone Participation – \$0.8 million
      - Retirement budgeted expenditure not made – (\$2.0 million)
      - Miscellaneous budget reduced – (\$0.4 million)
      - Program contingency - \$2.9 million
  - Actual expenses for non-departmental capital replacement activities were less than budget by \$0.4 million for non-capitalized computer equipment
  - Actual expenses for Information Technology activities were less 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 less than budget by \$0.4 million, due to:
    - Maintenance and operating:
      - \$0.2 million for phone services
      - \$0.1 million for cellular services
      - \$0.1 million for non-capitalized computer equipment

- Judicial actual expenditures were less than budget by \$0.9 million, due to:
  - Salaries and benefits:
    - County Court at Law II - \$0.2 million
    - County Court at Law Clerks - \$0.1 million
    - District Clerk - \$0.1 million, due to closing passport office in satellite city
  - Maintenance and operating:
    - County Clerks-Probate/Mental - \$0.1 million due to fewer commitments
    - Jury expense was less than budget by \$0.3 million due to fewer cases requiring jurors and related lower mailing costs
- Financial administration actual expenditures were less than budget by \$0.4 million, due to:
  - Salaries and benefits:
    - County Court At Law Clerks/Collections - \$0.1 million due to office delay in startup, reducing costs for staff
    - Tax Assessor/Collector - \$0.2 million for lower staffing costs during heavy collection period (Dec – Feb) and related operating costs
  - Maintenance and operating:
    - Tax Appraiser - \$0.1 million from lower fees paid for collecting property taxes
- Legal actual expenditures for the District Attorney office were less than budget by \$0.6 million, due to:
  - Salaries and benefits lower than budgeted by \$0.5 million, due to employee turnover (replacing retiring and leaving employees with lower cost attorneys an staff)
  - Maintenance and operating expenses were lower than budget by \$0.1 million, due to lower trial and witness costs
- Public facilities maintenance and operating expenditures were less than budget by \$1.1 million, primarily due to:
  - \$0.1 million under budget caused by lower cleaning service costs in all buildings, due to consolidation of offices
  - \$0.1 million under budget in maintenance costs, also related to consolidation of offices and newer offices requiring less maintenance
  - \$0.9 million under budget for contingency expenditures not required
- Equipment services expenditures were lower than budget by \$0.2 million, due to:
  - \$0.1 million over budget for fuel costs
  - \$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 under budget due to lower auto maintenance costs, as the County changes its fleet to new energy efficient vehicles
- Public safety expenditures were lower than budget by \$1.7 million, due to:
  - \$0.1 million under budget for ambulance operation costs
  - \$0.1 million under budget for salary and benefits for constable offices
  - \$0.2 million under budget for Sheriff's Office administration expenditures for salaries and benefits, and for general maintenance and operating expenditures
  - \$0.8 million under budget for food costs in jail operations and minimum security
  - \$0.1 million under budget for geographical data expenditures for the GIS/911 Rural Addressing
  - \$0.1 million under budget for Holding Facility salary and benefits expenditures
  - \$0.2 million under budget for Homeland Security salary and benefits from unfilled positions

- Health and welfare expenses were \$0.6 million lower than budget due to lower than budgeted expenditures for mental health and retardation and inmate health care services.
  - \$0.5 million under budget for inmate health infirmary expenses
  - \$0.1 million under budget for salaries and benefits in Substance Abuse department due to unfilled positions
- Capital outlay, which is presented separately from functional activities, was \$5.4 million below budget for capital equipment:
  - \$0.1 million for budgeted Non-Departmental training and consultant expenditures were not spent
  - \$0.4 million for Non-Departmental Replacement Capital program for computer equipment planned but not spent
  - \$0.4 million for Telecommunication computer equipment budgeted but not spent
  - \$3.9 million for Public Facilities not required due to new buildings opened, which reduced the repair and maintenance cost for the older buildings that were replace
  - \$0.5 million reduction in Equipment Services planned computer upgrade (\$0.1 million) was delayed as some types of fleet replacements were delayed and \$0.4 planned automobile purchases were delayed or due date changed
  - \$0.1 million purchase of new vehicles for Sheriff's Office was delayed

## **Capital Assets and Debt Administration**

### **Capital Assets**

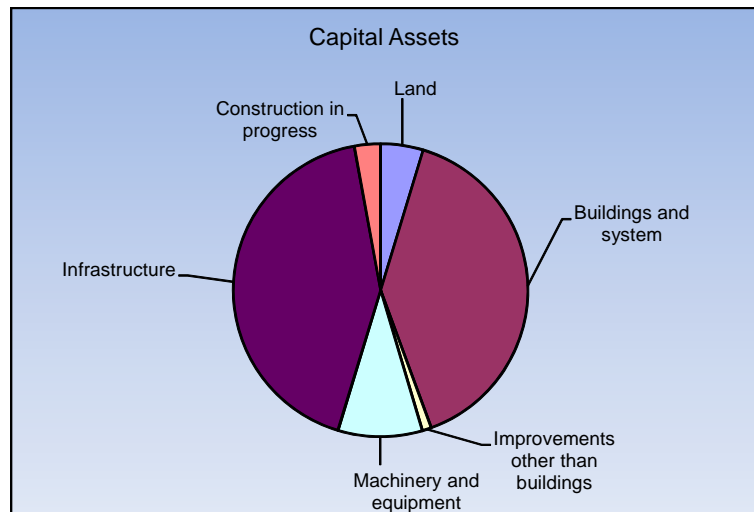
The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2012, was \$453.0 million, an increase of \$2.6 million over FY2011.

Graphically, the contribution of each type of asset is shown at right.

Details by type of activity are summarized below.

Major changes for FY2012 are:

- Added right of way for planned road construction to land: \$0.8 million.
- Additions to buildings: \$5.8 million for courthouse addition.
- Added purchases of \$4.5 million to Machinery and Equipment; purchases were offset by \$0.3 million in items written off when sold as surplus or traded in.
- Infrastructure increased by \$11.0 million, primarily for road construction.



<b>Capital Assets</b> <b>As of September 30</b> <b>(\$ in thousands)</b>		
	2012	2011
Land	\$ 31,549	\$ 30,680
Buildings and system	268,132	262,365
Improvements other than buildings	6,865	6,377
Machinery and equipment	62,442	58,272
Infrastructure	286,476	275,452
Construction in progress	19,341	16,988
Total capital assets	674,805	650,134
Less: Accumulated Depreciation	(221,789)	(199,744)
Total capital assets	<u>\$ 453,016</u>	<u>\$ 450,390</u>

- Construction in Progress increased by a net of \$2.4 million (\$5.5 million increase for new projects less \$3.1 million for the courthouse addition to combine the county courts and expand the District Clerk and District Attorney operations.)
- Accumulated Depreciation includes \$0.3 million in reductions due to surplus items sold and depreciation expense for 2012 of \$22.3 million – a net increase of \$22.0 million.

### Long-term Debt

<b>Outstanding Long-Term Debt</b>		
<b>As of September 30</b>		
(\$ in thousands)		
	2012	2011
Roads	\$ 185,222	\$ 178,732
Re-funding Prior Debt	120,685	102,937
Permanent Improvements	40,602	43,175
New Courts Facility/Courthouse	44,211	56,596
Outdoor Youth Camp	-	1,250
Software	2,490	4,890
	<u>\$ 393,210</u>	<u>\$ 387,580</u>

At September 30, 2012, the County had \$393.2 million in outstanding debt, an increase of \$5.6 million (1.5%).

In FY2012, the County:

- Issued \$20.7 million in Limited Tax Permanent Improvement and Refunding Debt and \$50.8 million in Unlimited Tax Road and Refunding Debt.
- New issues refunded \$18.6 million in permanent improvement debt and \$21.3 million in road debt
- Paid \$26.7 million in debt service and \$16.7 million in interest costs for debt
- 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.

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 IV. Detailed Notes on All Funds, sub-section (f) Long-term Debt.”

### Economic Factors

The following economic factors are reflected in the FY2012 General Fund and other budgets:

- The percentage increase in real property assessed value for FY2012 was 2.4% (FY2011 increase was 0.1%).
- The average unemployment rate in Collin County for 2012 was 5.7% (7.6% in 2011).
- Tax receipts for FY2012 were \$175.4 million, which is \$4.0 million (2.4%) higher than FY2011 tax receipts of \$171.4 million.

After experiencing a drop in taxable assessed value starting in 2009, the County has added to its taxable assessed value in FY2012 with an increase over FY2011 of 2.4%.

The County economy did not suffer as much in the 2009 Great Recession as did the state and national economy; however, there were some areas affected: unemployment, reduced property values, and a slower rate of influx of new residents. For example, unemployment in Collin County was 3.9% in 2007; it jumped to a high of 7.8% in 2009. This year the unemployment rate recovered to an annual rate of 5.7%. Property values and the resulting taxes collected were easy to see, as property tax revenues were lower. Since 1980, an average of 72 new residents relocated to Collin County each day. While we are not completely recovered, the improvement we have seen in the past several months may be a harbinger of things to come, as we continue to improve roads and infrastructure, ensure public safety, and meet the local governmental needs in the County.

Throughout the recession, Collin County maintained 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 living and conducting business. With a local unemployment rate at 5.7% (two points below the national average and lower than the rate for Texas), the County, with its large and stable professional workforce, is sought after by major corporations looking to relocate offices.

During the fiscal year ended September 30, 2012, an average of 949 people moved into the County each month; this is an average of 31 persons per day. In FY2012, Collin County maintained its position as one of the fastest growing counties in the country. In the last ten years the County's population has grown by 36.1%. The rate of and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

The 2011 Census was released for Texas in February, 2012, and showed the County population at 782,341 as of April 1, 2011. The 2011 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 the 2010 Census is 813,133 at September 30, 2012. Updated changes in population released March 14, 2013, for December 31, 2012, show the estimated population of the County at 834,642, an increase since the 2010 census of 52,301 or a 6.3% increase in population from 2010 to 2012. Collin County is ranked 6<sup>th</sup> in population, 4<sup>th</sup> in growth for the large urban (over 500,000 residents) counties, and 10<sup>th</sup> in growth for Texas counties.

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 (built and operated by the North Texas Tollway Authority (NTTA) 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.

Sam Rayburn Tollway is the primary link between McKinney, the county seat of Collin County, 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 Sam Rayburn Tollway was dedicated in FY2011 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.

Now open as a two lane access road 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.

Conversion of State Highway 121 to a Regional Toll Road (RTR) to be built, operated and managed by NTTA will continue to fund road construction for years to come. Texas and Collin County, along with the major cities in the County that contain portions of the roadway, have identified projects and are in the process of completing time schedules and establishing priorities for various road and bridge projects.

Budgeted revenues in FY 2013 are \$259.6 million, an increase of 13.5% over FY2012 actual revenues of \$236.3 million. Property taxes of \$178.5 million account for the bulk of receipts, as 68.8% of the budgeted revenues for FY 2013 are from property taxes.

Budgeted appropriations for FY 2013, which include expenditures and transfers out, total \$245.5 million. The General Fund appropriations total \$154.6 million, or 63.0% of the total. Debt service is \$44.8 million (18.2% of the total) and other funds, primarily capital project funds, total \$46.1 million, or 18.8% of the total.

There are several significant events expected to have an impact in FY2013 and beyond:

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 2012 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. The new National Health Care Plan is continuing to be studied to determine its impact on the county. The new Medicaid 1115 plans are being put in place, with the County as the central partner in a new state regional provider.

As of September 30, 2012, the unassigned fund balance for the General Fund was \$118.9 million; this is 76.9% of budgeted General Fund expenditures for FY 2013. Management has placed the County in sound financial position to continue its growth and mitigate the effects of the 2009 Great Recession. As such, the County continues to closely monitor its expenditures to ensure taxpayer dollars are spent wisely and in accordance with sound fiscal management policies.

In June 2012, the County completed its building program to consolidate its administration and courts buildings in one location. The funding for this project, approved by voters in November 2007, provided a major source of new funding for facilities. Total funding approved by voters was \$328.9 million, with \$235.6 million for roads, \$76.3 million for facilities, and \$17.0 million for open space. Funding to complete the project was made from reserves and bond issues.

The County recognized its need to upgrade its financial software, including all sub-systems, and in FY2012 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 June 1, 2013.

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 2011.



- 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
- District attorney implement in FY2010
- Constables implemented in FY2011
- Sheriff's office, jail administration and community supervision implemented in December 2011

The tax rate for FY2012 was maintained at the FY2011 tax rate of \$0.24/\$100 of valuation. Property owners continue to benefit from one of the lowest county tax rates in the state. 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, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Cash and cash equivalents	\$ 171,445,039	\$ 1,827,804	\$ 173,272,843	\$ 154,907
Investments	177,276,874	-	177,276,874	-
Receivables (net of allowance for uncollectibles)	7,946,649	1,101	7,947,750	200
Internal balances	17,039,366	( 17,039,366)	-	-
Inventories	2,991,180	-	2,991,180	-
Capital assets (net of accumulated depreciation):				
Land	22,470,327	9,079,292	31,549,619	-
Buildings and system	188,376,959	-	188,376,959	-
Improvements other than buildings	4,125,906	-	4,125,906	-
Machinery and equipment	22,745,713	-	22,745,713	-
Infrastructure	186,876,744	-	186,876,744	-
Construction in progress	13,141,992	6,199,416	19,341,408	-
Total assets	<u>814,436,749</u>	<u>68,247</u>	<u>814,504,996</u>	<u>155,107</u>
Liabilities:				
Accounts payable and other current liabilities	13,741,815	6,250	13,748,065	152,109
Due to other governments	891	-	891	-
Unearned revenue	9,171,939	-	9,171,939	-
Noncurrent liabilities:				
Due within one year	37,194,908	-	37,194,908	-
Due in more than one year	392,458,694	-	392,458,694	-
Total liabilities	<u>452,568,247</u>	<u>6,250</u>	<u>452,574,497</u>	<u>152,109</u>
Net assets:				
Invested in capital assets, net of related debt	214,253,331	15,278,708	229,532,039	-
Restricted for:				
Debt service	6,178,596	-	6,178,596	-
Health Care Foundation	8,437,046	-	8,437,046	-
Meyers Park Foundation	15,327	-	15,327	-
Grant programs	6,532,763	-	6,532,763	-
Unrestricted	126,451,439	( 15,216,711)	111,234,728	2,998
Total net assets	<u>\$ 361,868,502</u>	<u>\$ 61,997</u>	<u>\$ 361,930,499</u>	<u>\$ 2,998</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, 2012

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	Primary Government Business-type Activities	Total	
Primary government:								
Government activities:								
General administration	\$ 29,244,085	\$ 7,933,951	\$ 185,136	\$ 595,561	\$( 20,529,437)	\$ -	\$( 20,529,437)	
Judicial	16,068,834	4,861,226	717,145	-	( 10,490,463)	-	( 10,490,463)	
Financial administration	10,027,826	3,022,817	160,636	-	( 6,844,373)	-	( 6,844,373)	
Legal	10,204,545	279,982	166,131	-	( 9,758,432)	-	( 9,758,432)	
Public facilities	18,700,897	-	21,639	82,512	( 18,596,746)	-	( 18,596,746)	
Equipment services	2,858,704	-	5,116	-	( 2,853,588)	-	( 2,853,588)	
Public safety	57,155,752	9,677,514	3,605,469	213,868	( 43,658,901)	-	( 43,658,901)	
Public transportation	45,514,784	14,102,036	4,068,208	40,538	( 27,304,002)	-	( 27,304,002)	
Health and welfare	17,188,582	450,180	5,068,301	123,207	( 11,546,894)	-	( 11,546,894)	
Culture and recreation	1,591,047	1,040	204,754	3,727	( 1,381,526)	-	( 1,381,526)	
Conservation	249,193	-	-	-	( 249,193)	-	( 249,193)	
Interest and fiscal charges	22,193,212	-	313,699	-	( 21,879,513)	-	( 21,879,513)	
Total government activities	<u>230,997,461</u>	<u>40,328,746</u>	<u>14,516,234</u>	<u>1,059,413</u>	<u>( 175,093,068)</u>	<u>-</u>	<u>( 175,093,068)</u>	
Business-type activities:								
Toll Road Authority	\$ -	\$ -	\$ -	\$ -	-	-	-	
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total primary government	<u>\$ 230,997,461</u>	<u>\$ 40,328,746</u>	<u>\$ 14,516,234</u>	<u>\$ 1,059,413</u>	<u>( 175,093,068)</u>	<u>-</u>	<u>( 175,093,068)</u>	
Component unit:								
Health and welfare	\$ 38,621	\$ -	\$ 30,256	\$ -				\$( 8,365)
Total component unit	<u>\$ 38,621</u>	<u>\$ -</u>	<u>\$ 30,256</u>	<u>\$ -</u>				<u>( 8,365)</u>
General revenues								
Property taxes					175,548,525	-	175,548,525	-
Mixed beverage tax					2,213,241	-	2,213,241	-
Unrestricted investment earnings					2,314,418	2,661	2,317,079	-
Miscellaneous					903,048	-	903,048	-
Total general revenues					<u>180,979,232</u>	<u>2,661</u>	<u>180,981,893</u>	<u>-</u>
Change in net assets					5,886,164	2,661	5,888,825	( 8,365)
Net assets - beginning of year					<u>355,982,338</u>	<u>59,336</u>	<u>356,041,674</u>	<u>11,363</u>
Net assets - end of year					<u>\$ 361,868,502</u>	<u>\$ 61,997</u>	<u>\$ 361,930,499</u>	<u>\$ 2,998</u>

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

# COLLIN COUNTY, TEXAS

## Balance Sheet Governmental Funds September 30, 2012

<b>Assets</b>	<b>General Fund</b>	<b>General Road and Bridge</b>	<b>Health Care Foundation</b>	<b>RTR - Wylie</b>
Cash and cash equivalents	\$ 67,091,472	\$ 6,746,934	\$ 1,600,510	\$ 4,211,556
Investments	88,037,182	9,615,480	7,021,721	-
Receivables:				
Taxes (net of allowance for uncollectibles)	2,205,139	38,537	-	-
Fines and fees	1,368,894	766,158	-	-
Due from other governments	1,116,666	131,997	-	-
Due from other funds	689,187	-	-	-
Advance to other funds	16,534,531	-	-	-
Interest	205,236	-	2,132	-
Miscellaneous	120,375	40,075	616	-
Inventories	551,167	2,440,013	-	-
Total assets	<u>\$ 177,919,849</u>	<u>\$ 19,779,194</u>	<u>\$ 8,624,979</u>	<u>\$ 4,211,556</u>
<b>Liabilities</b>				
Accounts payable	\$ 4,212,841	\$ 478,212	\$ 103,047	\$ -
Payroll related costs payable	4,564,440	119,262	37,428	-
Lease deposits payable	-	-	47,458	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	1,535,871	766,158	-	4,211,556
Deferred tax revenue	1,978,636	41,850	-	-
Total liabilities	<u>12,291,788</u>	<u>1,405,482</u>	<u>187,933</u>	<u>4,211,556</u>
<b>Fund balances</b>				
Nonspendable	17,385,699	2,440,013	-	-
Restricted	4,116,734	15,933,699	-	-
Committed	25,252,246	-	8,437,046	-
Unassigned	118,873,382	-	-	-
Total fund balances	<u>165,628,061</u>	<u>18,373,712</u>	<u>8,437,046</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 177,919,849</u>	<u>\$ 19,779,194</u>	<u>\$ 8,624,979</u>	<u>\$ 4,211,556</u>

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



<b>RTR - Outer Loop Phase 3</b>	<b>Debt Service</b>	<b>2003 Road Bond</b>	<b>2007 Road Bond</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ 2,623,205	\$ 6,039,789	\$ 14,788,269	\$ 25,835,618	\$ 35,577,962	\$ 164,515,315
2,257,161	-	8,222,723	49,892,988	7,919,418	172,966,673
-	839,302	-	-	247	3,083,225
-	-	-	-	-	2,135,052
-	-	-	-	851,120	2,099,783
-	-	-	-	-	689,187
-	-	14,499	-	1,340,558	17,889,588
-	-	-	1,166	-	208,534
-	57,727	-	-	117,420	336,213
-	-	-	-	-	2,991,180
<u>\$ 4,880,366</u>	<u>\$ 6,936,818</u>	<u>\$ 23,025,491</u>	<u>\$ 75,729,772</u>	<u>\$ 45,806,725</u>	<u>\$ 366,914,750</u>
\$ 771,822	\$ -	\$ 829,790	\$ 10,408	\$ 661,999	\$ 7,068,119
-	-	-	-	54,862	4,775,992
-	-	-	-	-	47,458
-	-	-	-	891	891
-	-	-	-	689,187	689,187
4,108,544	-	-	-	798,904	11,421,033
-	758,222	-	-	247	2,778,955
<u>4,880,366</u>	<u>758,222</u>	<u>829,790</u>	<u>10,408</u>	<u>2,206,090</u>	<u>26,781,635</u>
-	-	14,499	-	1,340,558	21,180,769
-	6,178,596	22,181,202	75,719,364	42,260,077	166,389,672
-	-	-	-	-	33,689,292
-	-	-	-	-	118,873,382
-	6,178,596	22,195,701	75,719,364	43,600,635	340,133,115
<u>\$ 4,880,366</u>	<u>\$ 6,936,818</u>	<u>\$ 23,025,491</u>	<u>\$ 75,729,772</u>	<u>\$ 45,806,725</u>	<u>\$ 366,914,750</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, 2012**

Total fund balances – governmental funds		\$ 340,133,115
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
These capital assets (net of accumulated depreciation) consist of:		
Land	\$ 22,470,327	
Buildings and systems	186,122,503	
Improvements other than buildings	4,125,906	
Machinery equipment	22,676,729	
Infrastructure	186,876,744	
Construction in progress	<u>13,141,992</u>	
Total capital assets		435,414,201
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.	114,042	
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.	2,135,052	
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>2,778,955</u>	
Total deferred revenues		5,028,049
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.		8,130,455
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:		
Interest payable	( 1,793,417)	
Bonds, notes and loans payable	( 393,210,044)	
Compensated absences	( 6,685,695)	
Unamortized bond premiums	<u>( 25,148,162)</u>	
Total liabilities		( 426,837,318)
Net assets of governmental activities		<u>\$ 361,868,502</u>

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

**COLLIN COUNTY, TEXAS**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended September 30, 2012

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>	<u>RTR - Wylie</u>
Revenues:				
Taxes:				
Property	\$ 126,555,655	\$ 2,190,413	\$ -	\$ -
Licenses and permits	282,352	1,377	-	-
Federal and state funds	7,042,027	-	64,252	-
Fees and charges for services	18,435,832	13,902,503	349,029	-
Fines and forfeitures	2,191,532	1,812,981	-	-
Other local government funds	-	2,017	-	-
Rental	222,540	-	1,142,921	-
Interest	1,133,435	123,371	65,331	-
Miscellaneous	811,304	215,226	21,027	-
Total revenues	<u>156,674,677</u>	<u>18,247,888</u>	<u>1,642,560</u>	<u>-</u>
Expenditures:				
Current:				
General administration	24,948,893	-	-	-
Judicial	14,551,857	-	-	-
Financial administration	9,773,492	-	-	-
Legal	9,969,632	-	-	-
Public facilities	10,457,208	-	114,982	-
Equipment services	2,208,379	-	-	-
Public safety	55,369,495	-	-	-
Public transportation	-	15,149,678	-	-
Health and welfare	11,651,835	-	2,386,705	-
Culture and recreation	1,027,050	-	-	-
Conservation	246,119	-	-	-
Capital outlay	4,010,412	2,129,858	3,653	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	<u>144,214,372</u>	<u>17,279,536</u>	<u>2,505,340</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,460,305</u>	<u>968,352</u>	<u>( 862,780)</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	125,958	-	-	-
Transfers out	( 346,348)	-	-	-
Sale of assets	42,885	270,022	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	-
Total other financing sources (uses)	<u>( 177,505)</u>	<u>270,022</u>	<u>-</u>	<u>-</u>
Net change in fund balances	12,282,800	1,238,374	( 862,780)	-
Fund balances – beginning	<u>153,345,261</u>	<u>17,135,338</u>	<u>9,299,826</u>	<u>-</u>
Fund balances – ending	<u>\$ 165,628,061</u>	<u>\$ 18,373,712</u>	<u>\$ 8,437,046</u>	<u>\$ -</u>

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

<b>RTR - Outer Loop Phase 3</b>	<b>Debt Service</b>	<b>2003 Road Bond</b>	<b>2007 Road Bond</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ -	\$ 46,695,224	\$ -	\$ -	\$ 400	\$ 175,441,692
-	-	-	-	-	283,729
3,475,206	313,699	-	-	4,801,284	15,696,468
-	-	-	-	3,068,259	35,755,623
-	-	-	-	97,494	4,102,007
-	-	13,501	-	155,999	171,517
-	-	-	-	-	1,365,461
-	454,592	125,744	236,882	110,823	2,250,178
-	-	-	-	219,445	1,267,002
<u>3,475,206</u>	<u>47,463,515</u>	<u>139,245</u>	<u>236,882</u>	<u>8,453,704</u>	<u>236,333,677</u>
-	-	-	-	1,197,442	26,146,335
-	-	-	-	1,314,073	15,865,930
-	-	-	-	-	9,773,492
-	-	-	-	123,701	10,093,333
-	-	-	-	32,680	10,604,870
-	-	-	-	9,463	2,217,842
-	-	-	-	720,707	56,090,202
-	-	-	-	348,677	15,498,355
-	-	-	-	2,887,676	16,926,216
-	-	-	-	6,741	1,033,791
-	-	-	-	-	246,119
3,475,206	-	5,056,591	9,943,352	10,570,582	35,189,654
-	26,050,000	-	-	-	26,050,000
-	16,107,474	-	-	-	16,107,474
-	349,107	-	-	-	349,107
-	4,678,400	-	-	-	4,678,400
<u>3,475,206</u>	<u>47,184,981</u>	<u>5,056,591</u>	<u>9,943,352</u>	<u>17,211,742</u>	<u>246,871,120</u>
-	278,534	( 4,917,346)	( 9,706,470)	( 8,758,038)	( 10,537,443)
-	-	-	-	318,924	444,882
-	-	-	-	( 96,982)	( 443,330)
-	-	-	-	4,635	317,542
-	36,900,000	-	31,365,000	3,270,000	71,535,000
-	( 39,855,000)	-	-	-	( 39,855,000)
-	7,042,442	-	5,135,000	230,000	12,407,442
-	4,087,442	-	36,500,000	3,726,577	44,406,536
-	4,365,976	( 4,917,346)	26,793,530	( 5,031,461)	33,869,093
-	1,812,620	27,113,047	48,925,834	48,632,096	306,264,022
<u>\$ -</u>	<u>\$ 6,178,596</u>	<u>\$ 22,195,701</u>	<u>\$ 75,719,364</u>	<u>\$ 43,600,635</u>	<u>\$ 340,133,115</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, 2012

Net change in fund balances – governmental funds		\$ 33,869,093
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	\$ 24,523,437	
Capital assets decreases	( 10,764,341)	
Depreciation expense for all capital assets	<u>( 22,208,729)</u>	
Total change in capital assets activity		( 8,449,633)
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.	( 71,535,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net assets.	65,905,000	
Bond premiums and bond discounts require the use of current financial resources but are amortized over the life of the bond in the statement of activities.	<u>( 13,703,979)</u>	
Total long-term debt		( 19,333,979)
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.		
		( 595,070)
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	106,432	
Fines and forfeitures	<u>86,724</u>	
Total changes in revenues		193,156
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	238,306	
Compensated absences	<u>( 35,709)</u>	
Total changes in long-term liabilities		<u>202,597</u>
Change in net assets of governmental activities		\$ <u>5,886,164</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, 2012

	<b><u>Business-type Activities – Collin County Toll Road Authority</u></b>	<b><u>Governmental Activities – Internal Service Funds</u></b>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 1,827,804	\$ 6,929,724
Investments	-	4,310,201
Receivables:		
Miscellaneous receivables	<u>1,101</u>	<u>83,842</u>
Total current assets	<u>1,828,905</u>	<u>11,323,767</u>
Capital assets (net of accumulated depreciation):		
Land	9,079,292	-
Buildings and systems	-	2,254,456
Machinery and equipment	-	68,984
Construction in progress	<u>6,199,416</u>	<u>-</u>
Total capital assets	<u>15,278,708</u>	<u>2,323,440</u>
Total assets	<u>17,107,613</u>	<u>13,647,207</u>
Liabilities:		
Current liabilities:		
Accounts payable	6,250	2,713,042
Payroll payable	-	14,099
Claims payable	<u>-</u>	<u>1,939,389</u>
Total current liabilities	<u>6,250</u>	<u>4,666,530</u>
Noncurrent liabilities:		
Advance from other funds	<u>17,039,366</u>	<u>850,222</u>
Total liabilities	<u>17,045,616</u>	<u>5,516,752</u>
Net assets:		
Invested in capital assets	15,278,708	2,323,440
Unrestricted	<u>( 15,216,711)</u>	<u>5,807,015</u>
Total net assets	<u>\$ 61,997</u>	<u>\$ 8,130,455</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, 2012**

	<b>Business-type Activities – Collin County Toll Road Authority</b>	<b>Governmental Activities – Internal Service Funds</b>
Operating revenues:		
Premiums	\$ -	\$ 23,001,662
Charges for services	-	1,362,976
Other	-	1,672,818
Total operating revenues	-	26,037,456
Operating expenses:		
Administration	-	3,593,712
Benefits	-	22,996,800
Depreciation	-	106,254
Total operating expenses	-	26,696,766
Operating loss	-	( 659,310)
Non-operating revenues (expenses):		
Interest income	2,661	64,240
Total non-operating revenues (expenses)	2,661	64,240
Change in net assets	2,661	( 595,070)
Total net assets – beginning	59,336	8,725,525
Total net assets – ending	\$ 61,997	\$ 8,130,455

**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, 2012**

	<b>Business-type Activities – Collin County Toll Road Authority</b>	<b>Governmental Activities – Internal Service Funds</b>
Cash flows from operating activities:		
Receipts from customers and users	\$ -	\$ 24,342,021
Insurance recovery	-	1,613,283
Administration costs	-	( 4,097,257)
Benefits paid	-	( 22,704,940)
Net cash used by operating activities	<u>-</u>	<u>( 846,893)</u>
Cash flows from capital financing activities:		
Purchases of capital assets	( 493,056)	-
Net cash used by capital financing activities	<u>( 493,056)</u>	<u>-</u>
Cash flows from investing activities:		
Sale (purchase) of investment	-	( 3,135,133)
Advance from other funds	1,552	-
Interest income	<u>2,660</u>	<u>64,240</u>
Net cash provided by investing activities	<u>4,212</u>	<u>( 3,070,893)</u>
Net increase (decrease) in cash and cash equivalents	( 488,844)	( 3,917,786)
Cash and cash equivalents – October 1, 2011	<u>2,316,648</u>	<u>10,847,510</u>
Cash and cash equivalents – September 30, 2012	<u>\$ 1,827,804</u>	<u>\$ 6,929,724</u>
Reconciliation of operating loss to net cash provided (used) in operating activities:		
Operating loss	\$ -	\$( 659,310)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:		
Depreciation expense	-	106,254
Other nonoperating expenses	-	( 72,314)
Change in intergovernmental receivable	-	( 82,153)
Change in accounts payable	-	301,956
Change in payroll payable	-	( 13,331)
Change in due to other funds	-	( 144,588)
Change in advance from other funds	<u>-</u>	<u>( 283,407)</u>
Total adjustments	<u>-</u>	<u>( 187,583)</u>
Net cash used in operating activities	<u>\$ -</u>	<u>\$( 846,893)</u>

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

# **COLLIN COUNTY, TEXAS**

## **Statement of Net Assets**

### **Fiduciary Funds**

**September 30, 2012**

#### **Assets**

Cash and cash equivalents	\$ 29,516,836
Investments	10,967,909
Assets held as security deposits	3,134,244
Receivables:	
Miscellaneous receivables	<u>27,670</u>
Total assets	<u>\$ 43,646,659</u>

#### **Liabilities**

Due to other governments	\$ 7,374,375
Due to others/vouchers payable	33,914,328
Cash bonds outstanding	2,290,577
Cost deposits outstanding	<u>67,379</u>
Total liabilities	<u>\$ 43,646,659</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, 2012**

### **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.

In fiscal year 2012, the County implemented GASB Statement Number 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” The fiscal year 2012 financial reports continue to reflect these changes. 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.

Complete financial statements for the Health Care Foundation 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.

#### **Discretely presented component unit**

The Child Protective Services Board is the County's only discretely presented component unit. Child Protective Services Board provides additional assistance to foster children in the care of the State. The Board is appointed by the Commissioner's Court but functions independent of County influence other than a limited amount of County budgeted funding which is supplemented with grant funds. The Board proposes to the County for funding and the Commissioner's Court authorized the budget as part of the County's annual adopted budget. The Board raises other funds that are independent of County influence.

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

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

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*

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 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 government reports the following major governmental funds:

**The General Fund** is the general operating fund of the County. 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, intergovernmental revenues, fines and investment income. Primary expenditures are for general administration, public safety, and judicial, state prosecution, and capital outlay.

(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, court fines and fees associated with vehicle registration.

**The Health Care Foundation Special Revenue Fund** is used to account for receipts restricted for indigent health care and related expenditures as administered by the Collin County Health Care Foundation.

**The RTR – 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 Outer Loop project.

**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. Total authorized for roads and highways is \$235,600,000. Only a portion of the bonds have been issued to-date in five series, beginning 2008 and ending 2012. The remainder of the bonds will be sold as needed. The total sold through September 30, 2012 is \$100,535,000.

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 2012 - \$28,490,000 issued June 16, 2012  
Series 2012 - \$31,365,000 issued June 14, 2012

(continued)



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

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

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

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

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

**Internal Service Funds** are used to account for financing activities internally for the Collin County or a combination of other governments including Collin County on a cost-reimbursement basis. This includes activities for employee health care, workers' compensation insurance, liability insurance, and optional payroll deductions as well as an animal shelter that services the County as well as other cities within Collin County.

**Enterprise Fund** are 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 road 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.

In accordance with State of Texas statutes and the County's Investment Policy idle funds are currently invested in obligations of the U. S. Agencies, municipal bonds, certificate of deposit and other bank accounts that are collateralized with eligible investments.

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. 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. Inter-fund 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***

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

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

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

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

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

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

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

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

**(continued)**

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

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

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

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

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

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

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

The County's permanent, fulltime employees accrue 7.39 hours of paid time off (PTO) 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 PTO 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 deferred gain or loss on re-funding of debt, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized in the year the bonds are issued.

(continued)

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

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

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

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

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

### (9) Fund Equity

In the fund financial statements governmental funds report 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, committed or assigned. Collin County has no assigned fund balances.

#### 1. Nonspendable Fund Balance

The nonspendable fund balance is in a form that is not available for use. Collin County has two types of nonspendable fund balance, advances to others and inventories as shown below:

#### Fund Balances:

##### Nonspendable:

##### General Fund:

##### Advances:

Collin County Toll Road Authority	\$ 15,684,310
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North Texas Groundwater Conservation District	300,000
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Animal Shelter	850,222
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Inventories	<u>551,167</u>
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Total General Fund	<u>17,385,699</u>
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##### General Road and Bridge Fund:

Inventories	<u>2,440,013</u>
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##### 2003 Road Bond:

##### Advances:

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

##### Advances:

Collin County Toll Road Authority	<u>1,340,558</u>
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Total Nonspendable	<u><u>\$ 21,180,769</u></u>
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(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:

##### Fund Balances:

##### Restricted

##### General Fund:

Housing Finance Corporation	\$ 1,036,320	
Records Archive	2,894,044	
District Court Records Technology	<u>186,370</u>	
Total General Fund		<u>\$ 4,116,734</u>
General Road and Bridge		
Public transportation		<u>15,933,699</u>
RTR - Outer Loop		
Public transportation		<u>-</u>
Debt Service Funds		
Debt service activity		<u>6,178,596</u>
2003 Road Bond		
Road and bridge projects		<u>22,181,202</u>
2007 Road Bond		
Road and bridge projects		<u>75,719,364</u>
Other Governmental Funds:		
General administration	18,207,684	
Judicial	5,506,080	
Financial administration	1,910	
Legal	855,924	
Public facilities	7,056,305	
Public safety	1,641,301	
Public transportation	4,147,074	
Health and welfare	73,804	
Culture and recreation	<u>4,769,995</u>	
Total Other Governmental Funds		<u>42,260,077</u>
Total Restricted		<u>\$ 166,389,672</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. The Commissioners Court ordered these restrictions with a Commissioners Court Order and in some cases adopted in the annual budget in separate funds for management which are rolled into the general fund for reporting. Committed fund balance is reported in the governmental fund statements as follows:

##### Fund Balances:

##### Committed

##### General Fund:

Disaster Recovery	\$ 10,000,000	
Capital murder cases	2,000,000	
Special elections	200,000	
Utilities price spikes	500,000	
Pre-Trial Release	87,289	
Jury	1,202,999	
Myers Park Operating	50,783	
Code Inspection	135,321	
Permanent Improvement	<u>11,075,854</u>	
Total General Fund		\$ <u>25,252,246</u>

##### Healthcare Foundation

Indigent healthcare	<u>8,437,046</u>
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Total Committed	<u>\$ 33,689,292</u>
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## 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, 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 by project on a project-life term at the time debt is issued, and the budget is carried over 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 there after the budget and the tax rate are adopted with tax notices mailed on or after October 1.

(continued)

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

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

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. outstanding purchase orders, contracts) outstanding at year end are reported as restrictions or commitments of fund balance and do not constitute expenditures or liabilities because the expenditures are not recognized until the goods or services have been received. The encumbrances at year-end are carried forward to the next year and the budget is increase to accommodate the additional expenditures.

## **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.

**(continued)**



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

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

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 principle and interest on which are unconditional guaranteed 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;
6. Certificates of deposit issued by a state or national bank, a savings and loan association domiciled in this state, or a state or federal credit union domiciled in this state and is:
  - 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 Texas Government Code 2256.005(c).

(continued)

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

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

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,
  - d. Is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in the state of Texas.

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. TexPool and TexSTAR are rated AAAM and must maintain a weighted average maturity not to exceed 60 days. The County considers the holdings in these funds to have a one day weighted average maturity 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 investments including cash equivalents for all funds at September 30, 2012, are as follows:

<b>Type of Investment</b>	
Local government investment pools	\$155,429,871
Federal agency bonds	31,412,679
Municipal bonds	21,018,409
Certificates of deposits	87,040,313
CDARS	<u>48,773,379</u>
Total cash equivalents and investments	<u>\$343,674,651</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.

(continued)

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

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

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, 2012, the local government pools (38% of the portfolio) were rated AAAm by Standard and Poor's. The federal agency bonds (10% of the portfolio) was rated AA+ by Standards and Poor's. The Municipal Bonds (7% of the portfolio) were rated AA or better by Standard and Poors. The Certificates of Deposits (39% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank of Dallas. CDARS (7% 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 0.53 years, a decrease from 0.75 years from the prior year.

#### (b) *Deposits*

The September 30, 2012, carrying amount of deposits was as follows:

	<b><u>Bank Deposits</u></b>
Governmental funds	\$30,642,718
Proprietary type funds	98,927
Fiduciary type funds	<u>16,254,306</u>
Total	<u>\$46,043,772</u>

All bank accounts were either insured by the FDIC 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, 2012.

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

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

1. Cities of Allen, Anna, Blue Ridge, Celina, Fairview, Farmersville, Frisco, Josephine, Lavon, Lowry Crossing, Lucas, McKinney, Melissa, Murphy, Nevada, New Hope, Parker, Plano, Princeton, Prosper, Sachse, St. Paul, Weston, and Wylie;

(continued)

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

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

2. Independent School Districts of Allen, Anna, Blue Ridge, Celina, Community, Farmersville, Lovejoy, McKinney, Melissa, Plano, Princeton, Prosper, and Wylie;
3. Seis Lago's U.D. and
4. Collin County Community College.

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

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

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

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned such as grant revenue received but not yet expended.

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

(continued)

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

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

	<u>Deferred Amount</u>
Delinquent property taxes (net of allowance for uncollectable):	
General Fund	\$ 1,978,636
Debt Service Fund	758,222
General Road and Bridge Fund	41,850
Other Special Revenue Funds	<u>247</u>
	<u>2,778,955</u>
 Fines and fees:	
General Fund	1,535,871
General Road and Bridge	<u>766,158</u>
	<u>2,302,029</u>
 Unearned Grant Revenues:	
RTR-Wylie Special Revenue Fund	4,211,556
RTR-Outer Loop Phase 3 Fund	4,108,544
Non-major Special Revenue Funds	<u>798,904</u>
	<u>9,119,004</u>
 Total deferred revenues	 <u><u>\$ 14,199,988</u></u>

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

(continued)

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

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

##### Receivables

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

	General Fund	General Road and Bridge Special Revenue Fund	Health Care Foundatio n Special Revenue Fund	Debt Service Fund	Other Major and Non- Major Funds
Receivables:					
Taxes	\$ 2,295	\$ 40	\$ -	\$ 874	\$ -
Fines and fees	3,995	2,236	-	-	-
Due from other governments	1,117	132	-	-	851
Due from other funds	689	-	-	-	-
Advance to other funds	16,535	-	-	-	1,355
Interest	205	-	2	-	1
Miscellaneous	120	40	1	58	117
Gross receivables	24,956	2,448	3	932	2,324
Less allowance for uncollectible	2,716	1,471	-	35	-
Net receivables	<u>\$ 22,240</u>	<u>\$ 977</u>	<u>\$ 3</u>	<u>\$ 897</u>	<u>\$ 2,324</u>

#### (d) *Capital Assets*

Capital assets are recorded at cost or, if donated, at fair value at the date of receipt. In accordance with GASB 34, depreciation policies were adopted to include useful lives and classification by function. 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.

Many road projects and technology improvement projects have been ongoing in 2012. A summary of changes in capital assets follows:

(continued)

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

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

	Beginning balance	Increases	Decreases	Transfers	Ending balance
<b>Governmental activities:</b>					
Capital assets, not depreciated:					
Land	\$ 21,618,453	\$ 853,426	\$ -	\$ (1,552)	\$ 22,470,327
Construction in progress	11,221,963	5,045,161	(3,125,132)		13,141,992
Historical treasures	89,760				89,760
Total capital assets, not depreciated:	<u>32,930,176</u>	<u>5,898,587</u>	<u>(3,125,132)</u>	<u>(1,552)</u>	<u>35,702,079</u>
Capital assets, being depreciated:					
Buildings	262,364,901	5,766,797			268,131,698
Improvements other than buildings	6,376,765	488,415			6,865,180
Machinery and equipment	58,181,913	4,471,182	(301,123)		62,351,972
Infrastructure	275,452,299	11,284,031	(260,442)		286,475,888
Total assets being depreciated	<u>602,375,878</u>	<u>22,010,425</u>	<u>(561,565)</u>		<u>623,824,738</u>
Less accumulated depreciation for:					
Buildings	(71,497,038)	(8,257,701)			(79,754,739)
Improvements other than buildings	(2,398,718)	(340,556)			(2,739,274)
Machinery and equipment	(34,409,710)	(5,555,964)	269,655		(39,696,019)
Infrastructure	(91,438,380)	(8,160,764)	-		(99,599,144)
Total accumulated depreciation	<u>(199,743,846)</u>	<u>(22,314,985)</u>	<u>269,655</u>	<u>-</u>	<u>(221,789,176)</u>
Net capital assets, being depreciated	<u>402,632,032</u>	<u>(304,560)</u>	<u>(291,910)</u>	<u>-</u>	<u>402,035,562</u>
Governmental activities, capital assets	<u>\$ 435,562,208</u>	<u>\$ 5,594,027</u>	<u>\$ (3,417,042)</u>	<u>\$ (1,552)</u>	<u>\$ 437,737,641</u>
<b>Business-type activities:</b>					
Capital assets, not being depreciated					
Land	\$ 9,061,859	\$ 15,881	\$ -	\$ 1,552	\$ 9,079,292
Construction in progress	<u>5,766,377</u>	<u>433,039</u>	<u>-</u>	<u>-</u>	<u>6,199,416</u>
Total capital assets, not depreciated	<u>14,828,236</u>	<u>448,920</u>	<u>-</u>	<u>1,552</u>	<u>15,278,708</u>
Business-type activities, capital assets	<u>\$ 14,828,236</u>	<u>\$ 448,920</u>	<u>\$ -</u>	<u>\$ 1,552</u>	<u>\$ 15,278,708</u>

The transfer of \$1,552 from governmental activities to business-type activities is due to right-of-way land being transferred from governmental funds to the Collin County Toll Road Authority Fund.

(continued)

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

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

Depreciation expense for FY 2012 was charged to functions/programs of the primary government as follows:

##### **Depreciation:**

###### Governmental activities:

General administration	\$ 2,511,100
Judicial	60,562
Financial administration	173,657
Public facilities	8,145,519
Equipment services	632,088
Public safety	799,806
Public transportation	9,266,804
Health and welfare	174,960
Culture and recreation	<u>550,489</u>

Total depreciation expense - governmental activities	<u>\$ 22,314,985</u>
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##### **Construction Commitments**

Collin County has active construction projects as of September 30, 2012. 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):

##### **Construction In Progress:**

<u>Project Type</u>	<u>Remaining Commitment</u>
Public transportation	\$ 17,548,806
Public facilities	1,721,049
Public parks	<u>368,608</u>
Total commitment - governmental activities	\$ 19,638,463

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

##### **New Bond Issues**

Collin County issues general obligation bonds and tax notes to finance major capital projects. The original issue amounts of outstanding general obligation bonds and tax notes was \$553,200,000. The County issued two new bond series. The first was the Limited Tax Refunding and Permanent Improvement Bonds 2012 of which \$3,270,000 was new issue to provide funding for park and open space projects as well as \$17,465,000 for bond refundings. The second issue was the Unlimited Tax Road and Refunding Bonds 2012 of which \$31,365,000 is new debt to be used for road projects and \$19,435,000 for bond refundings.

(continued)



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

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

##### New Bond Issues (Continued)

The following are general obligation bonds and tax notes outstanding at September 30, 2012, and are for governmental activities only:

Bond Issue	Interest Rates	Year Issued	Maturity	Due as of September 30, 2012
Limited Tax Permanent Improvement and Refunding Bond 2004	2.250% to 4.500%	2004	2024	3,445,000
Limited Tax Permanent Improvement and Refunding Bond 2005	3.000% to 5.000%	2005	2025	26,405,000
Limited Tax Permanent Improvement Bond 2006	4.000% to 5.000%	2006	2026	26,935,000
Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	1,850,000
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	10,965,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025	26,870,000
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	7,725,000
Limited Tax Permanent Improvement Bonds 2011	3.000% to 4.250%	2011	2031	2,055,000
Limited Tax Refunding and Permanent Improvement Bonds 2012	2.000% to 5.000%	2012	2025	20,735,000
Unlimited Tax Road and Refunding Bond 2004	2.000% to 5.000%	2004	2024	13,820,000
Unlimited Tax Road and Refunding Bond 2005	3.000% to 5.000%	2005	2025	23,535,000
Unlimited Tax Road Bond 2006	4.000% to 5.000%	2006	2026	12,690,000
Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027	56,240,000
Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028	35,720,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	14,745,000
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	12,710,000
Unlimited Tax Road Bonds 2011	2.000% to 4.000%	2011	2029	27,895,000
Unlimited Tax Road and Refunding Bonds 2012	2.000% to 5.000%	2012	2032	50,800,000
Tax Notes Series 2006	4.000% to 5.000%	2006	2013	2,490,000
				<u>\$ 393,210,000</u>

##### 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 15<sup>th</sup> and August 15<sup>th</sup> and range from 2.25% to 4.50%. The final principal and interest payment is due on February 15, 2024. This bond issue is subject to rebateable arbitrage and is reviewed annually. 90% of any rebateable liability will be paid on the five-year anniversary dates.

\$11,450,000 – New issue

2,715,000 – Refunding

\$14,165,000 – Total to be paid to bondholders

\$ 3,445,000 – Owed to bondholders at September 30, 2012

(continued)

### 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<sup>th</sup>, 2006 with installments ranging from \$435,000 to \$4,000,000. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 3.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 2025. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five year anniversary dates.

\$37,350,000 – New issue

\$16,515,000 – Refunding

\$53,865,000 – Total to be paid to bondholders

\$26,405,000 – Owed to bondholders at September 30, 2012

##### **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<sup>th</sup>, 2006 with installments ranging from \$680,000 to \$2,535,000. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 2026. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five year anniversary dates.

\$33,800,000 – New issue

\$26,935,000 – Owed to bondholders at September 30, 2012

##### **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<sup>th</sup>, 2008 with installments ranging from \$20,000 to \$130,000. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 4.35%. The final principal and interest payment is due on February 15<sup>th</sup>, 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.

(continued)

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

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

##### **Limited Tax Permanent Improvement Bonds, Series 2007** (Continued)

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

\$ 2,190,000 – New issue

\$ 1,850,000 – Owed to bondholders at September 30, 2012

##### **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<sup>th</sup>, 2009 with installments ranging from \$270,000 to \$2,710,000. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 3.5 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$10,965,000 – Owed to bondholders at September 30, 2012

##### **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<sup>th</sup>, 2009 with installments ranging from \$1,055,000 to \$3,780,000. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 2025. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five year anniversary dates.

\$17,420,000 – New issue

12,660,000 – Refunding

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

\$26,870,000 – Owed to bondholders at September 30, 2012

(continued)

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

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

##### **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<sup>th</sup>, 2019, and the remaining principal amount of \$7,430,000 matures on February 15<sup>th</sup>, 2029. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.6 to 6.3%. The final principal and interest payment is due on February 15<sup>th</sup>, 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, 2012

##### **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, 2012, with installments ranging from \$110,000 to \$1,660,000. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0% to 4.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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 – Refunding

\$ 7,725,000 – Owed to bondholders at September 30, 2012

##### **Limited Tax Permanent Improvement Bonds, Series 2011**

(new issue authorized by voters on November 6, 2007, issued June 16, 2012)

\$2,100,000 Limited Tax Permanent Improvement Bonds, Series 2012 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<sup>th</sup>, 2012 with installments ranging from \$45,000 to \$155,000. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 3.0 to 4.25%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$ 2,055,000 – Owed to bondholders at September 30, 2012

(continued)

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

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

##### **Limited Tax Permanent Improvement Bonds, Series 2012**

(new issue authorized by voters on November 6, 2007, issued May 1, 2012)

\$20,735,000 Limited Tax Permanent Improvement Bonds, Series 2012 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 these bonds. Principal maturities will occur annually beginning on February 15<sup>th</sup>, 2013 with installments ranging from \$80,000 to \$2,535,000. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 2032. 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.

\$ 3,270,000	– New issue
<u>17,465,000</u>	– Refunding
<u>\$20,735,000</u>	– Total to be paid to bondholders
<u>\$20,735,000</u>	– Owed to bondholders at September 30, 2012

##### **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 15<sup>th</sup> and August 15<sup>th</sup> of each year and range from 2.00% to 5.00%. The final principal; and interest payment is due on February 15, 2024. This bond issue is subject to rebateable arbitrage and is reviewed annually with 90% of any rebateable liability being paid on the five-year anniversary dates.

\$44,550,000	– New issue
<u>10,360,000</u>	– Refunding
<u>\$54,910,000</u>	– Total to be paid to bondholders
<u>\$13,820,000</u>	– Owed to bondholders at September 30, 2012

##### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 3.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 2025. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five year anniversary dates.

(continued)

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

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

\$17,360,000 – New issue  
25,815,000 – Refunding  
\$43,175,000 – Total to be paid to bondholders  
\$23,535,000 – Owed to bondholders at September 30, 2012

#### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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  
\$12,690,000 – Owed to bondholders at September 30, 2012

#### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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  
\$56,240,000 – Owed to bondholders at September 30, 2012

(continued)

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

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

##### **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 15th, 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 (2003 Bond Election)

25,020,000 – New issue (2007 Bond Election)

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

\$35,720,000 – Owed to bondholders at September 30, 2012

##### **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 15th, 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 15th, 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

11,735,000 – Refunding

\$21,805,000 – Total to be paid to bondholders

\$14,745,000 – Owed to bondholders at September 30, 2012

##### **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<sup>th</sup>, 2019, and the remaining principal amount of \$4,120,000 matures on February 15<sup>th</sup>, 2029. Interest payments occur annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.6 to 6.3%. The final principal and interest payment is due on February 15<sup>th</sup>, 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.

(continued)

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

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

\$5,590,000 – New issue

\$5,590,000 – Owed to bondholders at September 30, 2012

#### **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, 2012, 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 15th, 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 – Refunding

\$12,710,000 – Owed to bondholders at September 30, 2012

#### **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 2012 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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 0.4% to 4.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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.

\$28,490,000 – New issue

\$27,895,000 – Owed to bondholders at September 30, 2012

#### **Unlimited Tax Road and Refunding Bonds, Series 2012**

(new issue authorized by voters on November 6, 2007, issued May 1, 2012)

\$50,800,000 Unlimited Tax Road, Series 2012 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 \$610,000 to \$4,720,000. 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 15th, 2032. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five year anniversary dates.

(continued)



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

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

\$31,365,000 – New issue  
19,435,000 – Refunding  
\$50,800,000 – Total to be paid to bondholders  
\$50,800,000 – Owed to bondholders at September 30, 2012

#### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging at 4.0%. The final principal and interest payment is due on February 15, 2013. This bond issue is subject to 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  
\$ 2,490,000 – Owed to tax note holders at September 30, 2012

#### ***Defeased Bonds***

The county defeased certain general obligation bonds in 2012 and prior years by placing the proceeds of new bonds into irrevocable trust to provide for all future debt service payments on the old bonds as well as calling certain bonds before the maturity date. 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, 2012, \$37,819 million of bonds are considered defeased.

In 2012 the County issued bonds for refunding existing debt. The two issues are as follows:

- 1) The Limited Tax Refunding and Permanent improvement 2012 series issued on May 1, 2012, refunded portions of the Limited Tax Permanent Improvement Bonds issued in 2004 and 2005. The refunding was used to defeased \$18,570,000 of existing debt by issuing \$17,465,000 of new debt, a reduction of \$1,105,000.
- 2) The Unlimited Tax Road and Refunding Bonds, 2012 Series issued on May 1, 2012, defeased portions of the unlimited tax bonds issued in 2004 and 2005. The aggregate difference in debt service requirements in debt service between the refunded debt and the new refunding debt is \$1,180,000 with an economic value of \$2,325,384.

#### ***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.

(continued)

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

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

##### *Changes in Noncurrent Liabilities*

Noncurrent liabilities for the year ended September 30, 2012, were as follows (in thousands):

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within one year</u>
Governmental activities:					
General obligation	\$ 387,580	\$ 71,535	\$ 65,905	\$ 393,210	\$ 29,010
Compensated absences	6,650	8,299	8,263	6,686	4,500
Claims and judgements	4,318	6,659	6,367	4,610	2,975
Unamortized bond premium	<u>14,005</u>	<u>12,407</u>	<u>1,264</u>	<u>25,148</u>	<u>710</u>
Total governmental activities	<u>\$ 412,553</u>	<u>\$ 98,900</u>	<u>\$ 81,799</u>	<u>\$ 429,654</u>	<u>\$ 37,195</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.

##### *Contractual Maturities*

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

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
Year ending September 30:		
2013	\$ 28,035	\$ 17,879
2014	26,200	15,799
2015	27,365	14,624
2016	27,000	13,408
2017	28,300	12,170
2018-2022	129,960	42,761
2023-2027	96,260	17,529
2028-2032	<u>30,090</u>	<u>2,674</u>
	<u>\$ 393,210</u>	<u>\$ 136,844</u>

The Debt Service Fund has \$6,178,596 available to service the general long-term bond retirement. There are a number of limitations and restrictions contained in the various bond indentures. The County is in compliance with all significant limitations and restrictions.

(continued)

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

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

##### Conduit Debt

The Housing Finance Corporation issues single-family revenue bonds to provide financial assistance to qualified homeowners. As of September 30, 2012, there were 14 series of single-family and multi-family revenue bonds outstanding, with aggregate cash and investments of \$26,676,780. 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) Inter-fund Receivables, Payable Balances and Transfers

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at fiscal year-end are referred to as "Due to/from other funds." The composition of inter-fund balances as of September 30, 2012, is as follows:

	<u>Due from</u>	<u>Due to</u>
Due to/from other funds:		
General Fund	\$ 689,187	\$ -
Nonmajor funds	<u>-</u>	<u>689,187</u>
Total	<u>\$ 689,187</u>	<u>\$ 689,187</u>

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

Interfund advance activity is as follows:

	<u>Advance to</u>	<u>Advance from</u>
General Fund	\$ 16,534,531	\$ -
2003 Road Bond Capital Project Fund	14,499	-
Non-Major Funds	1,340,558	-
Animal Safety Internal Service Fund	-	850,222
Collin County Toll Road Authority Fund	<u>-</u>	<u>17,039,366</u>
Total	<u>\$ 17,889,588</u>	<u>\$ 17,889,588</u>

These balances are a result of funding for two separate activities. The first is a \$850,222 balance to fund the Animal Shelter in the Animal Safety fund. This was planned to be financed over a ten-year period of which three years remain. The second advance activity of \$17,039,366 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 inter-fund transfers for the fiscal year ending September 30, 2012, is as follows:

(continued)

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

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

	<u>Transfer In</u>	<u>Transfer Out</u>
<b>Governmental Funds:</b>		
General Fund	\$ 125,958	\$ 346,348
Nonmajor Funds	<u>318,924</u>	<u>96,982</u>
Total	<u>\$ 444,882</u>	<u>\$ 443,330</u>

All of the transfer activity relates to match funding for grants or operating funding for certain special revenue funds that do not support themselves. The difference in the total transfer in and transfer out is due to the transfers of assets to the Collin County Toll Road Authority which is a proprietary-type fund and not included in these totals.

#### (g) *Leases*

As leaser, HCF has a number of non-cancelable operating leases with minimum future rentals in aggregate of \$3,306,878. The buildings are carried at a book value of \$6,423,011 with accumulated depreciation of \$4,752,141. Future minimum rental payments applicable to the operating leases are as follows:

	<u>HCF Contractual Future Rental Revenues</u>
Fiscal Year Ending	
<u>September 30,</u>	
2013	\$ 1,298,172
2014	1,079,226
2015	902,340
2016	14,160
2017	<u>12,980</u>
Total	<u>\$ 3,306,878</u>

Collin County leases office space under operating leases that expire over periods of up to ten years. Most of the leases are non-cancelable and renewal options are available. The aggregate total of these lease obligations is \$3,756,961 for the year ended September 30, 2012. At September 30, 2012, future minimum rental payments applicable to the operating leases are as follows:

(continued)

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

#### (g) *Leases* (Continued)

Fiscal Year Ending <u>September 30,</u>	<u>Contractual Future Rental Obligations</u>
2013	\$ 1,395,656
2014	957,974
2015	895,669
2016	82,806
2017	68,646
2018	68,646
2019	68,646
2020	68,646
2021	68,646
2022	<u>68,646</u>
Total	\$ <u><u>3,743,981</u></u>

### IV. OTHER INFORMATION

#### (a) *Risk Management*

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

The Health Insurance Claims Fund was established to account for the County's group health and dental insurance. A third-party administrator, United Healthcare, administers the County plan. During the year ended September 30, 2012, the County paid \$770 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 2012. In spite of the decrease in claims the fund balance decreased to \$3,006,335, down from \$4,177,421 in 2012. Premiums remained the same in the fiscal 2013 with some reductions in benefits. Management continues to monitor the claims and has made changes to coverage to help keep costs down.

(continued)

#### IV. OTHER INFORMATION

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

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 2012 and 2012 follow (in thousands):

	<u>Liability</u>	<u>Estimates</u>	<u>Payments</u>	<u>Liability</u>
2012 Employee Medical	\$ 855	17,818	\$ 17,818	\$ 855
2011 Employee Medical	855	16,771	16,771	855
2012 Workers' Compensation	638	596	596	638
2011 Workers' Compensation	638	557	557	638
2012 Claims Liability	447	939	939	447
2011 Claims Liability	447	862	862	447

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

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

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

(continued)

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

##### ***(c) Longevity Pay***

Longevity pay for the County's employees is calculated and paid annually if approved by the Commissioners' Court. The formula for its calculation has been adopted as policy by the Court however it is only available to employees hired before December 18, 2007. The liability for the 2012 fiscal 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 2012.

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

###### **Plan Description**

The County's post-employment benefit plan is a single-employer defined benefit plan. Effective February of 2012 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](http://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.

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.

(continued)

#### IV. OTHER INFORMATION (Continued)

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

###### (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 7.7% in 2012 which was a decrease from the 13.5% in 2012. This decrease was due to the County making a lump sum payment of \$40.5 million in 2012. The actuarial required rate was 7.64% in 2012 and 10.43% in 2012. The contribution rate payable by the employee members for the calendar years of 2012 and 2013 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, 2012, the annual pension cost for Collin County to the TCDRS plan for its employees was \$7,603,750 and the actual contributions were \$7,603,750. 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 2009, 2010 and 2011, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 2009 and ending with 2011. The December 31, 2011 actuarial valuation is the most recent valuation.

Actuarial Valuation Information			
Actuarial valuation date	12/31/2009	12/31/2010	12/31/2011
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percent of payroll, closed	level percent of payroll, closed	level percent of payroll, closed
Amortization period in years	7.3	20.0	20.0
Asset valuation method			
Subdivision Accumulation Fund value	10-yr smoothed value	10-yr smoothed value	10-yr smoothed
Employees Saving Fund	Fund value	Fund value	Fund value
Assumptions:			
Investment return – includes			
Inflation at the stated rate	8.0%	8.0%	8.0%
Projected salary increases –			
Includes inflation at the stated rate	5.4%	5.4%	5.4%
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)

<u>Accounting Year Ending</u>	<b>Annual Pension Cost</b>		<b>Net Pension Obligation</b>
	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	
September 30, 2009	\$ 11,642,578	100%	—
September 30, 2010	11,770,220	100%	—
September 30, 2011	11,699,770	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.

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**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, 2012

	<b>Budget</b>			<b>Variance with Final Budget Positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Taxes:				
Property	\$ 124,693,000	\$ 124,693,000	\$ 126,555,655	\$ 1,862,655
Licenses and permits	279,000	279,000	282,352	3,352
Federal and state funds	5,868,964	5,868,964	7,042,027	1,173,063
Fees and charges for services	17,235,161	17,235,161	18,435,832	1,200,671
Fines and forfeitures	1,881,000	1,881,000	2,191,532	310,532
Rental	207,600	207,600	222,540	14,940
Interest	2,114,300	2,114,300	1,133,435	( 980,865)
Miscellaneous	547,000	547,000	811,304	264,304
Total revenues	<u>152,826,025</u>	<u>152,826,025</u>	<u>156,674,677</u>	<u>3,848,652</u>
Expenditures:				
Current:				
General administration	31,928,910	30,949,612	24,948,893	6,000,719
Judicial	15,272,206	15,425,221	14,551,857	873,364
Financial administration	10,212,175	10,213,598	9,773,492	440,106
Legal	10,480,546	10,576,172	9,969,632	606,540
Public facilities	11,375,354	11,557,728	10,457,208	1,100,520
Equipment services	2,451,779	2,451,779	2,208,379	243,400
Public safety	56,690,681	57,096,630	55,369,495	1,727,135
Health and welfare	11,787,579	12,271,842	11,651,835	620,007
Culture and recreation	1,083,846	1,083,734	1,027,050	56,684
Conservation	260,248	260,248	246,119	14,129
Capital outlay	9,402,575	9,361,032	4,010,412	5,350,620
Total expenditures	<u>160,945,899</u>	<u>161,247,596</u>	<u>144,214,372</u>	<u>17,033,224</u>
Excess of revenues over expenditures	<u>( 8,119,874)</u>	<u>( 8,421,571)</u>	<u>12,460,305</u>	<u>20,881,876</u>
Other financing sources (uses):				
Transfers in	-	185,704	125,958	( 59,746)
Transfers out	( 300,000)	( 346,348)	( 346,348)	-
Sale of assets	-	-	42,885	42,885
Total other financing sources (uses)	<u>( 300,000)</u>	<u>( 160,644)</u>	<u>( 177,505)</u>	<u>( 16,861)</u>
Net change in fund balance	<u>( 8,419,874)</u>	<u>( 8,582,215)</u>	<u>12,282,800</u>	<u>20,865,015</u>
Fund balance – beginning	<u>153,345,261</u>	<u>153,345,261</u>	<u>153,345,261</u>	<u>-</u>
Fund balance – ending	<u>\$ 144,925,387</u>	<u>\$ 144,763,046</u>	<u>\$ 165,628,061</u>	<u>\$ 20,865,015</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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Taxes:				
Property	\$ 2,160,925	\$ 2,160,925	\$ 2,190,413	\$ 29,488
Licenses and permits	1,300	1,300	1,377	77
Fees and charges for services:				
Road mileage fees	6,500,000	6,500,000	6,258,423	( 241,577)
Vehicle title fees	760,000	760,000	814,905	54,905
Road and bridge fees	5,750,000	5,750,000	6,829,175	1,079,175
Total fees and charges for services	13,010,000	13,010,000	13,902,503	892,503
Fines and forfeitures:				
County clerk	1,491,500	1,491,500	1,329,986	( 161,514)
District clerk	250,000	250,000	482,995	232,995
Total fines and forfeitures	1,741,500	1,741,500	1,812,981	71,481
Other local government funds	-	-	2,017	2,017
Interest	180,000	180,000	123,371	( 56,629)
Miscellaneous:				
Sale of road and bridge materials	200,000	200,000	197,072	( 2,928)
Other and grants	19,500	19,500	18,154	( 1,346)
Total miscellaneous	219,500	219,500	215,226	( 4,274)
Total revenues	17,313,225	17,313,225	18,247,888	934,663
Expenditures:				
Current:				
Public transportation:				
Road and bridge maintenance:				
Salaries and benefits	5,170,568	5,170,568	4,992,052	178,516
Training and travel	11,616	11,616	8,736	2,880
Maintenance and operating	16,841,841	16,848,307	8,871,743	7,976,564
Total road and bridge maintenance	22,024,025	22,030,491	13,872,531	8,157,960
Engineering:				
Salaries and benefits	396,900	396,900	389,514	7,386
Training and travel	12,854	12,854	7,663	5,191
Maintenance and operating	9,291	9,291	5,727	3,564
Total engineering	419,045	419,045	402,904	16,141

(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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Expenditures: (Continued)				
Current: (Continued)				
Public transportation: (Continued)				
Services and operations:				
Salaries and benefits	\$ 437,457	\$ 437,457	\$ 430,328	\$ 7,129
Training and travel	10,493	10,493	75	10,418
Maintenance and operating	3,300	3,300	203	3,097
Total services and operations	451,250	451,250	430,606	20,644
Soil conservation:				
Maintenance and operating	44,035	44,035	-	44,035
Special projects:				
Salaries and benefits	207,809	208,949	208,949	-
Training and travel	1,425	285	-	285
Maintenance and operating	600	600	72	528
Total special projects	209,834	209,834	209,021	813
Non-departmental:				
Maintenance and operating	497,039	490,573	234,616	255,957
Total public transportation	23,645,228	23,645,228	15,149,678	8,495,550
Capital outlay:				
Public transportation:				
Road and bridge maintenance	2,810,699	2,810,699	2,129,858	680,841
Total capital outlay	2,810,699	2,810,699	2,129,858	680,841
Total expenditures	26,455,927	26,455,927	17,279,536	9,176,391
Excess (deficiency) of revenues over (under) expenditures	( 9,142,702)	( 9,142,702)	968,352	10,111,054
Other financing sources (uses):				
Sale of assets	-	-	270,022	270,022
Total other financing sources (uses)	-	-	270,022	270,022
Net change in fund balance	( 9,142,702)	( 9,142,702)	1,238,374	10,381,076
Fund balance - beginning	17,135,338	17,135,338	17,135,338	-
Fund balance - ending	\$ 7,992,636	\$ 7,992,636	\$ 18,373,712	\$ 10,381,076

**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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Federal and state funds	\$ 50,000	\$ 50,000	\$ 64,252	\$ 14,252
Fees and charges for services	220,000	220,000	349,029	129,029
Rental	1,193,262	1,193,262	1,142,921	( 50,341)
Interest	150,000	150,000	65,331	( 84,669)
Miscellaneous	3,500	3,500	21,027	17,527
Total revenues	<u>1,616,762</u>	<u>1,616,762</u>	<u>1,642,560</u>	<u>25,798</u>
Expenditures:				
Current:				
Health and welfare:				
Salaries and benefits	1,513,699	1,513,699	1,357,031	156,668
Training and travel	18,000	18,000	13,889	4,111
Maintenance and operating	<u>2,230,395</u>	<u>2,226,695</u>	<u>1,015,785</u>	<u>1,210,910</u>
Total health and welfare	<u>3,762,094</u>	<u>3,758,394</u>	<u>2,386,705</u>	<u>1,371,689</u>
Public facilities:				
Maintenance and operating	<u>183,915</u>	<u>183,915</u>	<u>114,982</u>	<u>68,933</u>
Total public facilities	<u>183,915</u>	<u>183,915</u>	<u>114,982</u>	<u>68,933</u>
Capital outlay:				
Health and welfare	<u>12,506</u>	<u>16,206</u>	<u>3,653</u>	<u>12,553</u>
Total capital outlay	<u>12,506</u>	<u>16,206</u>	<u>3,653</u>	<u>12,553</u>
Total expenditures	<u>3,958,515</u>	<u>3,958,515</u>	<u>2,505,340</u>	<u>1,453,175</u>
Excess (deficiency) of revenues over (under) expenditures	( 2,341,753)	( 2,341,753)	( 862,780)	1,478,973
Fund balance – beginning	<u>9,299,826</u>	<u>9,299,826</u>	<u>9,299,826</u>	<u>-</u>
Fund balance – ending	<u>\$ 6,958,073</u>	<u>\$ 6,958,073</u>	<u>\$ 8,437,046</u>	<u>\$ 1,478,973</u>



## COLLIN COUNTY, TEXAS

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2012

#### STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

##### (a) Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of 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 (thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	(Unfunded) Assets in Excess of AAL (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31, 2009	\$ 220,110	\$ 260,383	\$( 40,273)	84.53%	\$ 87,604	45.97%
December 31, 2010	242,207	276,761	( 34,554)	87.51%	85,291	40.51%
December 31, 2011	292,342	294,387	( 2,045)	99.31%	85,213	2.40%

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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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 162,554	\$ 162,778	\$ 162,778	\$ -
Training and travel	12,000	12,000	5,489	6,511
Maintenance and operating	1,100	876	33	843
Total County Judge	<u>175,654</u>	<u>175,654</u>	<u>168,300</u>	<u>7,354</u>
Commissioners Court:				
Salaries and benefits	533,790	538,038	538,037	1
Training and travel	45,000	40,752	11,123	29,629
Maintenance and operating	7,200	7,200	1,462	5,738
Total Commissioners Court	<u>585,990</u>	<u>585,990</u>	<u>550,622</u>	<u>35,368</u>
County Clerk:				
Salaries and benefits	1,699,560	1,699,560	1,653,045	46,515
Training and travel	19,200	19,200	7,623	11,577
Maintenance and operating	1,061,103	1,061,103	36,817	1,024,286
Total County Clerk	<u>2,779,863</u>	<u>2,779,863</u>	<u>1,697,485</u>	<u>1,082,378</u>
Support Services:				
Salaries and benefits	169,077	169,077	165,864	3,213
Training and travel	525	525	-	525
Maintenance and operating	1,570,131	1,570,131	1,531,167	38,964
Total Support Services	<u>1,739,733</u>	<u>1,739,733</u>	<u>1,697,031</u>	<u>42,702</u>
Human Resources:				
Salaries and benefits	1,379,272	1,379,272	1,340,437	38,835
Training and travel	29,675	29,675	25,091	4,584
Maintenance and operating	59,059	59,059	33,925	25,134
Total Human Resources	<u>1,468,006</u>	<u>1,468,006</u>	<u>1,399,453</u>	<u>68,553</u>
Veterans' Service Officer:				
Salaries and benefits	215,358	215,358	125,704	89,654
Training and travel	1,350	1,350	-	1,350
Maintenance and operating	1,405	1,405	822	583
Total Veterans' Service Officer	<u>218,113</u>	<u>218,113</u>	<u>126,526</u>	<u>91,587</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
General Administration: (Continued)				
Enterprise Resource Planning:				
Salaries and benefits	\$ 514,715	\$ 514,715	\$ 438,784	\$ 75,931
Training and travel	8,625	8,625	4,905	3,720
Maintenance and operating	350	350	149	201
Total Enterprise Resource Planning	523,690	523,690	443,838	79,852
Non-Departmental:				
Salaries and benefits	1,415,023	1,192,974	242,681	950,293
Training and travel	40,000	40,000	8,549	31,451
Maintenance and operating	12,885,379	11,958,797	9,627,400	2,331,397
Total Non-Departmental	14,340,402	13,191,771	9,878,630	3,313,141
Non-Departmental Capital replacement -				
Maintenance and operating	582,902	582,902	148,229	434,673
Administrative Services:				
Salaries and benefits	777,456	784,164	784,164	-
Training and travel	8,150	5,915	5,915	-
Maintenance and operating	6,750	3,057	1,999	1,058
Total Administrative Services	792,356	793,136	792,078	1,058
Risk Management:				
Salaries and benefits	90,145	90,145	87,438	2,707
Training and travel	2,400	2,400	-	2,400
Maintenance and operating	1,512,382	1,512,382	1,475,585	36,797
Total Risk Management	1,604,927	1,604,927	1,563,023	41,904
Information Technology:				
Salaries and benefits	2,806,372	2,806,372	2,676,161	130,211
Training and travel	80,000	80,000	71,806	8,194
Maintenance and operating	540,521	541,171	395,219	145,952
Total Information Technology	3,426,893	3,427,543	3,143,186	284,357
Elections:				
Salaries and benefits	1,039,792	1,275,175	1,275,174	1
Training and travel	3,600	3,998	3,998	-
Maintenance and operating	189,605	111,727	111,726	1
Total Elections	1,232,997	1,390,900	1,390,898	2

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
General Administration: (Continued)				
Records:				
Salaries and benefits	\$ 474,864	\$ 474,864	\$ 444,773	\$ 30,091
Training and travel	3,100	3,250	3,196	54
Maintenance and operating	49,875	49,725	4,432	45,293
Total Records	527,839	527,839	452,401	75,438
Telecommunications:				
Salaries and benefits	667,107	667,576	667,576	-
Training and travel	18,090	18,090	16,871	1,219
Maintenance and operating	1,244,348	1,243,879	802,746	441,133
Total				
Telecommunications	1,929,545	1,929,545	1,487,193	442,352
Housing Finance Corporation:				
Interest and fiscal charges	-	10,000	10,000	-
Total				
Housing Finance Corporation	-	10,000	10,000	-
Total General				
Administration	31,928,910	30,949,612	24,948,893	6,000,719
Judicial:				
County Court Probate:				
Salaries and benefits	426,407	429,223	429,223	-
Training and travel	9,500	6,684	6,264	420
Maintenance and operating	2,515	2,515	1,810	705
Total County Court				
Probate	438,422	438,422	437,297	1,125
County Courts - Shared:				
Maintenance and operating	163,643	177,701	177,700	1
County Court-at-Law I:				
Salaries and benefits	447,879	451,851	451,851	-
Training and travel	6,800	3,241	3,241	-
Maintenance and operating	5,024	4,611	4,248	363
Total County				
Court-at-Law I	459,703	459,703	459,340	363

(continued)

# COLLIN COUNTY, TEXAS

## Additional Supplementary Information

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

#### General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Judicial: (Continued)				
County Courts-at-Law: (Continued)				
County Court-at-Law II:				
Salaries and benefits	\$ 471,121	\$ 460,621	\$ 285,355	\$ 175,266
Training and travel	6,900	6,900	4,369	2,531
Maintenance and operating	<u>2,725</u>	<u>2,725</u>	<u>1,874</u>	<u>851</u>
Total County Court-at-Law II	<u>480,746</u>	<u>470,246</u>	<u>291,598</u>	<u>178,648</u>
County Court-at-Law III:				
Salaries and benefits	415,081	417,507	417,507	-
Training and travel	7,630	5,204	4,008	1,196
Maintenance and operating	<u>3,575</u>	<u>3,575</u>	<u>3,093</u>	<u>482</u>
Total County Court-at-Law III	<u>426,286</u>	<u>426,286</u>	<u>424,608</u>	<u>1,678</u>
County Court-at-Law IV:				
Salaries and benefits	424,744	424,744	419,389	5,355
Training and travel	7,100	7,100	628	6,472
Maintenance and operating	<u>3,375</u>	<u>3,375</u>	<u>1,803</u>	<u>1,572</u>
Total County Court-at-Law IV	<u>435,219</u>	<u>435,219</u>	<u>421,820</u>	<u>13,399</u>
County Court-at-Law V:				
Salaries and benefits	442,279	442,399	442,399	-
Training and travel	6,900	6,900	327	6,573
Maintenance and operating	<u>3,225</u>	<u>3,105</u>	<u>1,606</u>	<u>1,499</u>
Total County Court-at-Law V	<u>452,404</u>	<u>452,404</u>	<u>444,332</u>	<u>8,072</u>
County Court-at-Law VI:				
Salaries and benefits	412,583	414,811	414,810	1
Training and travel	6,800	4,572	3,187	1,385
Maintenance and operating	<u>3,620</u>	<u>3,620</u>	<u>2,650</u>	<u>970</u>
Total County Court-at-Law VI	<u>423,003</u>	<u>423,003</u>	<u>420,647</u>	<u>2,356</u>
Total County Courts-at-Law	<u>2,841,004</u>	<u>2,844,562</u>	<u>2,640,045</u>	<u>204,517</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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Judicial: (Continued)				
County Court-at-Law Clerks:				
Salaries and benefits	\$ 1,570,720	\$ 1,570,720	\$ 1,520,042	\$ 50,678
Training and travel	11,000	11,000	3,535	7,465
Maintenance and operating	10,948	10,948	5,198	5,750
Total County Court-at-Law Clerks	1,592,668	1,592,668	1,528,775	63,893
County Clerks - Probate/mental:				
Salaries and benefits	266,911	268,641	268,640	1
Training and travel	5,425	5,425	2,581	2,844
Maintenance and operating	291,163	289,433	205,162	84,271
Total County Clerks - Probate/mental	563,499	563,499	476,383	87,116
District Courts:				
District Courts Combined:				
Salaries and benefits	310,027	312,378	312,377	1
Training and travel	3,000	4,301	4,301	-
Maintenance and operating	372,170	535,057	535,056	1
Total District Courts Combined	685,197	851,736	851,734	2
199th District Court:				
Salaries and benefits	304,988	304,988	286,141	18,847
Training and travel	9,702	9,702	3,022	6,680
Maintenance and operating	3,753	3,753	2,890	863
Total 199th District Court	318,443	318,443	292,053	26,390
219th District Court:				
Salaries and benefits	298,839	304,907	304,907	-
Training and travel	7,100	6,085	6,084	1
Maintenance and operating	4,221	3,280	3,280	-
Total 219th District Court	310,160	314,272	314,271	1
296th District Court:				
Salaries and benefits	308,169	309,576	309,576	-
Training and travel	6,900	5,493	4,699	794
Maintenance and operating	4,285	4,285	2,295	1,990
Total 296th District Court	319,354	319,354	316,570	2,784

(continued)



**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Judicial: (Continued)				
District Courts: (Continued)				
366th District Court:				
Salaries and benefits	\$ 305,161	\$ 285,161	\$ 276,492	\$ 8,669
Training and travel	6,800	6,800	5,362	1,438
Maintenance and operating	4,635	4,635	2,960	1,675
Total 366th District Court	316,596	296,596	284,814	11,782
380th District Court:				
Salaries and benefits	278,027	278,368	278,368	-
Training and travel	6,900	6,900	4,707	2,193
Maintenance and operating	6,285	5,944	2,565	3,379
Total 380th District Court	291,212	291,212	285,640	5,572
401st District Court:				
Salaries and benefits	312,789	312,789	311,416	1,373
Training and travel	6,900	6,900	6,551	349
Maintenance and operating	4,529	4,529	2,801	1,728
Total 401st District Court	324,218	324,218	320,768	3,450
416th District Court:				
Salaries and benefits	274,153	277,662	277,662	-
Training and travel	7,393	3,884	3,676	208
Maintenance and operating	4,360	4,360	1,160	3,200
Total 416th District Court	285,906	285,906	282,498	3,408
417th District Court:				
Salaries and benefits	288,589	291,912	291,912	-
Training and travel	6,900	4,289	4,289	-
Maintenance and operating	4,572	3,860	3,707	153
Total 417th District Court	300,061	300,061	299,908	153

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Judicial: (Continued)				
District Courts: (Continued)				
429th District Court:				
Salaries and benefits	\$ 288,658	\$ 289,920	\$ 289,919	\$ 1
Training and travel	6,900	6,900	3,196	3,704
Maintenance and operating	7,267	6,005	3,320	2,685
Total 429th District Court	302,825	302,825	296,435	6,390
Total District Courts	3,453,972	3,604,623	3,544,691	59,932
District Clerk:				
Salaries and benefits	3,290,190	3,290,190	3,180,605	109,585
Training and travel	19,350	19,350	11,853	7,497
Maintenance and operating	67,800	67,800	54,856	12,944
Total District Clerk	3,377,340	3,377,340	3,247,314	130,026
Jury Services - District Clerk:				
Salaries and benefits	226,693	226,693	225,350	1,343
Training and travel	10,500	10,500	1,208	9,292
Maintenance and operating	640,751	640,751	365,930	274,821
Total Jury Services - District Clerk	877,944	877,944	592,488	285,456
Justices of the Peace:				
Justice of the Peace Shared:				
Salaries and benefits	58,548	58,548	57,779	769
Total Justice of the Peace Shared	58,548	58,548	57,779	769
Justice of the Peace, Precinct 1:				
Salaries and benefits	439,209	439,209	428,166	11,043
Training and travel	7,200	2,166	2,165	1
Maintenance and operating	4,350	4,202	1,938	2,264
Total Justice of the Peace, Precinct 1	450,759	445,577	432,269	13,308

(continued)

**COLLIN COUNTY, TEXAS**

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Judicial: (Continued)				
Justices of the Peace: (Continued)				
Justice of the Peace, Precinct 2:				
Salaries and benefits	\$ 390,753	\$ 390,753	\$ 384,502	\$ 6,251
Training and travel	9,200	9,200	8,148	1,052
Maintenance and operating	<u>6,959</u>	<u>6,959</u>	<u>5,449</u>	<u>1,510</u>
Total Justice of the Peace, Precinct 2	<u>406,912</u>	<u>406,912</u>	<u>398,099</u>	<u>8,813</u>
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	345,184	345,184	332,684	12,500
Training and travel	4,972	4,972	3,780	1,192
Maintenance and operating	<u>2,900</u>	<u>2,900</u>	<u>2,323</u>	<u>577</u>
Total Justice of the Peace, Precinct 3-1	<u>353,056</u>	<u>353,056</u>	<u>338,787</u>	<u>14,269</u>
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	387,282	394,515	394,515	-
Training and travel	6,136	3,157	3,156	1
Maintenance and operating	<u>4,280</u>	<u>4,014</u>	<u>4,014</u>	<u>-</u>
Total Justice of the Peace, Precinct 3-2	<u>397,698</u>	<u>401,686</u>	<u>401,685</u>	<u>1</u>
Justice of the Peace, Precinct 4:				
Salaries and benefits	443,134	445,025	445,025	-
Training and travel	4,400	4,400	3,339	1,061
Maintenance and operating	<u>12,850</u>	<u>10,959</u>	<u>7,881</u>	<u>3,078</u>
Total Justice of the Peace, Precinct 4	<u>460,384</u>	<u>460,384</u>	<u>456,245</u>	<u>4,139</u>
Total Justices of the Peace	<u>2,068,809</u>	<u>2,067,615</u>	<u>2,027,085</u>	<u>40,530</u>
Total Judicial	<u>15,272,206</u>	<u>15,425,221</u>	<u>14,551,857</u>	<u>873,364</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Financial Administration:				
County Auditor:				
Salaries and benefits	\$ 2,357,146	\$ 2,357,146	\$ 2,314,304	\$ 42,842
Training and travel	34,500	34,500	31,540	2,960
Maintenance and operating	25,900	25,900	15,480	10,420
Total County Auditor	<u>2,417,546</u>	<u>2,417,546</u>	<u>2,361,324</u>	<u>56,222</u>
Budget Director:				
Salaries and benefits	543,557	543,557	525,307	18,250
Training and travel	15,500	15,500	12,259	3,241
Maintenance and operating	3,123	3,123	2,618	505
Total Budget Director	<u>562,180</u>	<u>562,180</u>	<u>540,184</u>	<u>21,996</u>
County Court-at-Law Clerks Collections:				
Salaries and benefits	280,743	280,743	210,149	70,594
Training and travel	6,200	6,200	2,278	3,922
Maintenance and operating	9,102	9,102	3,520	5,582
Total County Court-at-Law Clerks Collections	<u>296,045</u>	<u>296,045</u>	<u>215,947</u>	<u>80,098</u>
Tax Assessor-Collector:				
Salaries and benefits	4,119,476	4,119,476	3,978,592	140,884
Training and travel	20,000	20,000	14,922	5,078
Maintenance and operating	154,710	154,710	104,866	49,844
Total Tax Assessor- Collector	<u>4,294,186</u>	<u>4,294,186</u>	<u>4,098,380</u>	<u>195,806</u>
Treasury:				
Salaries and benefits	275,562	279,621	279,620	1
Training and travel	4,817	4,503	4,503	-
Maintenance and operating	3,900	1,578	1,578	-
Total Treasury	<u>284,279</u>	<u>285,702</u>	<u>285,701</u>	<u>1</u>
Tax Appraiser -				
Maintenance and operating	<u>1,129,533</u>	<u>1,129,533</u>	<u>1,072,198</u>	<u>57,335</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Financial Administration: (Continued)				
Purchasing Department:				
Salaries and benefits	\$ 1,203,226	\$ 1,203,226	\$ 1,185,464	\$ 17,762
Training and travel	16,000	16,000	7,830	8,170
Maintenance and operating	<u>9,180</u>	<u>9,180</u>	<u>6,464</u>	<u>2,716</u>
Total Purchasing Department	<u>1,228,406</u>	<u>1,228,406</u>	<u>1,199,758</u>	<u>28,648</u>
Total Financial Administration	<u>10,212,175</u>	<u>10,213,598</u>	<u>9,773,492</u>	<u>440,106</u>
Legal:				
District Attorney:				
Salaries and benefits	10,071,353	10,131,203	9,639,888	491,315
Training and travel	54,300	55,100	55,423	( 323)
Maintenance and operating	<u>354,893</u>	<u>354,093</u>	<u>249,442</u>	<u>104,651</u>
Total District Attorney	<u>10,480,546</u>	<u>10,540,396</u>	<u>9,944,753</u>	<u>595,643</u>
Court Appointed Prosecutor:				
Maintenance and operating	<u>-</u>	<u>28,480</u>	<u>24,879</u>	<u>3,601</u>
Total Court Appointed Prosecutor	<u>-</u>	<u>28,480</u>	<u>24,879</u>	<u>3,601</u>
Total Legal	<u>10,480,546</u>	<u>10,568,876</u>	<u>9,969,632</u>	<u>599,244</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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Public Facilities:				
Facilities Management:				
Salaries and benefits	\$ 409,114	\$ 409,114	\$ 399,472	\$ 9,642
Training and travel	2,700	2,700	582	2,118
Maintenance and operating	<u>1,487,872</u>	<u>1,487,872</u>	<u>1,361,857</u>	<u>126,015</u>
Total Facilities Management	<u>1,899,686</u>	<u>1,899,686</u>	<u>1,761,911</u>	<u>137,775</u>
Building Superintendent:				
Salaries and benefits	3,172,781	3,209,628	3,209,627	1
Training and travel	19,560	17,676	17,675	1
Maintenance and operating	<u>5,319,658</u>	<u>5,389,691</u>	<u>5,315,992</u>	<u>73,699</u>
Total Building Superintendent	<u>8,511,999</u>	<u>8,616,995</u>	<u>8,543,294</u>	<u>73,701</u>
Permanent Improvement:				
Maintenance and operating	<u>963,669</u>	<u>1,041,047</u>	<u>152,003</u>	<u>889,044</u>
Total Public Facilities	<u>11,375,354</u>	<u>11,557,728</u>	<u>10,457,208</u>	<u>1,100,520</u>
Equipment Services:				
Service Center:				
Salaries and benefits	985,018	985,018	971,193	13,825
Training and travel	13,000	13,000	3,344	9,656
Maintenance and operating	<u>1,453,761</u>	<u>1,453,761</u>	<u>1,233,842</u>	<u>219,919</u>
Total Equipment Services	<u>2,451,779</u>	<u>2,451,779</u>	<u>2,208,379</u>	<u>243,400</u>
Public Safety:				
Ambulance -				
Maintenance and operating	<u>930,544</u>	<u>930,544</u>	<u>868,425</u>	<u>62,119</u>
Fire Marshal:				
Salaries and benefits	325,892	325,892	301,146	24,746
Training and travel	3,700	3,700	2,803	897
Maintenance and operating	<u>1,013,426</u>	<u>1,013,426</u>	<u>1,011,598</u>	<u>1,828</u>
Total Fire Marshal	<u>1,343,018</u>	<u>1,343,018</u>	<u>1,315,547</u>	<u>27,471</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Breathalyzer Program - Maintenance and operating	\$ 40,000	\$ 40,000	\$ 25,643	\$ 14,357
Constables:				
Constable, Precinct 1:				
Salaries and benefits	756,913	756,913	686,708	70,205
Training and travel	912	912	896	16
Maintenance and operating	4,391	4,391	3,001	1,390
Total Constable, Precinct 1	762,216	762,216	690,605	71,611
Constable, Precinct 2:				
Salaries and benefits	445,586	462,791	462,790	1
Training and travel	1,275	318	317	1
Maintenance and operating	3,600	1,696	1,696	-
Total Constable, Precinct 2	450,461	464,805	464,803	2
Constable, Precinct 3:				
Salaries and benefits	1,115,704	1,115,704	1,090,742	24,962
Training and travel	1,350	2,350	1,001	1,349
Maintenance and operating	13,677	12,677	9,685	2,992
Total Constable, Precinct 3	1,130,731	1,130,731	1,101,428	29,303
Constable, Precinct 4:				
Salaries and benefits	754,372	754,372	696,610	57,762
Training and travel	2,485	2,485	293	2,192
Maintenance and operating	12,090	12,090	7,357	4,733
Total Constable, Precinct 4	768,947	768,947	704,260	64,687
Total Constables	3,112,355	3,126,699	2,961,096	165,603

(continued)

**COLLIN COUNTY, TEXAS**

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Public Safety: (Continued)				
Sheriff:				
Salaries and benefits	\$ 11,851,010	\$ 11,851,010	\$ 11,761,868	\$ 89,142
Training and travel	50,757	50,757	47,280	3,477
Maintenance and operating	423,045	422,587	347,939	74,648
Total Sheriff	<u>12,324,812</u>	<u>12,324,354</u>	<u>12,157,087</u>	<u>167,267</u>
Jail Operations:				
Salaries and benefits	16,795,458	16,795,458	16,791,454	4,004
Training and travel	26,886	26,886	11,858	15,028
Maintenance and operating	1,950,492	1,950,492	1,373,737	576,755
Total Jail Operations	<u>18,772,836</u>	<u>18,772,836</u>	<u>18,177,049</u>	<u>595,787</u>
Minimum Security Operations:				
Salaries and benefits	2,793,884	2,802,471	2,802,470	1
Training and travel	1,225	1,225	-	1,225
Maintenance and operating	350,260	341,673	177,240	164,433
Total Minimum Security Operations	<u>3,145,369</u>	<u>3,145,369</u>	<u>2,979,710</u>	<u>165,659</u>
Medical Examiner:				
Salaries and benefits	840,280	850,098	850,097	1
Training and travel	4,150	2,289	2,283	6
Maintenance and operating	241,874	292,001	292,001	-
Total Medical Examiner	<u>1,086,304</u>	<u>1,144,388</u>	<u>1,144,381</u>	<u>7</u>
Civil Defense -				
Maintenance and operating	10,000	10,000	10,000	-
Highway Patrol:				
Salaries and benefits	28,376	34,352	34,351	1
Community Supervision -				
Maintenance and operating	30,000	30,000	30,000	-

(continued)



**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Public Safety: (Continued)				
County Corrections Center -				
Salaries and benefits	\$ 201,958	\$ 206,246	\$ 206,246	\$ -
Child Abuse Task Force:				
Salaries and benefits	307,082	311,808	311,808	-
Training and travel	1,500	465	465	-
Maintenance and operating	700	860	860	-
Total Child Abuse Task Force	309,282	313,133	313,133	-
911 Addressing:				
Salaries and benefits	486,451	486,451	481,977	4,474
Training and travel	11,300	11,300	9,054	2,246
Maintenance and operating	94,300	150,790	47,970	102,820
Total 911 Addressing	592,051	648,541	539,001	109,540
Jail Cafeteria -				
Maintenance and operating	49,133	49,133	30,243	18,890
Holding Facility:				
Salaries and benefits	2,484,536	2,484,536	2,418,272	66,264
Training and travel	6,000	6,000	3,835	2,165
Maintenance and operating	24,857	24,857	17,708	7,149
Total Holding Facility	2,515,393	2,515,393	2,439,815	75,578
Homeland Security:				
Salaries and benefits	624,998	624,998	426,298	198,700
Training and travel	12,850	12,170	11,237	933
Maintenance and operating	17,932	18,612	9,010	9,602
Total Homeland Security	655,780	655,780	446,545	209,235
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	2,474,892	2,483,538	2,483,537	1
Training and travel	33,250	30,850	29,176	1,674
Maintenance and operating	438,357	521,768	475,947	45,821
Total Juvenile Probation	2,946,499	3,036,156	2,988,660	47,496

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Public Safety: (Continued)				
Juvenile Board: (Continued)				
Juvenile Detention:				
Salaries and benefits	\$ 5,727,607	\$ 5,888,188	\$ 5,888,187	\$ 1
Training and travel	25,827	25,350	25,350	-
Maintenance and operating	560,235	494,096	494,095	1
Total Juvenile Detention	6,313,669	6,407,634	6,407,632	2
Community Corrections:				
Salaries and benefits	764,680	764,680	754,427	10,253
Total Community Corrections	764,680	764,680	754,427	10,253
Juvenile Alternative Education:				
Salaries and benefits	407,549	406,669	393,744	12,925
Training and travel	3,318	5,698	4,738	960
Maintenance and operating	419,844	491,044	491,038	6
Total Juvenile Alternative Education	830,711	903,411	889,520	13,891
Juvenile OCSOP:				
Salaries and benefits	-	795	751	44
Total Juvenile OCSOP	-	795	751	44
Total Juvenile Board	10,855,559	11,112,676	11,040,990	71,686
Pretrial Release:				
Maintenance and operating	64,600	64,600	50,139	14,461
Total Pretrial Release	64,600	64,600	50,139	14,461
Code Inspection:				
Salaries and benefits	582,980	582,980	580,513	2,467
Training and travel	10,175	10,175	2,707	7,468
Maintenance and operating	30,156	30,156	16,874	13,282
Total Code Inspection	623,311	623,311	600,094	23,217
Total Public Safety	56,690,681	57,090,373	55,369,495	1,720,878

(continued)

**COLLIN COUNTY, TEXAS**

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Health and Welfare:				
Mental Health and Retardation -				
Maintenance and operating	\$ 759,125	\$ 759,125	\$ 759,125	\$ -
Child Protective Board -				
Maintenance and operating	30,000	30,000	30,000	-
Inmate Health -				
Maintenance and operating	4,625,000	4,625,000	4,072,246	552,754
Pauper Care and Charity -				
Maintenance and operating	3,000	3,000	-	3,000
Substance Abuse:				
Salaries and benefits	196,508	196,508	138,172	58,336
Training and travel	2,060	2,060	33	2,027
Maintenance and operating	2,790	2,790	1,377	1,413
Total Substance Abuse	201,358	201,358	139,582	61,776
Indigent Defense Coordinator:				
Salaries and benefits	103,929	103,929	102,834	1,095
Training and travel	2,600	2,600	1,995	605
Maintenance and operating	2,100	2,100	1,324	776
Total Indigent Defense Coordinator	108,629	108,629	106,153	2,476
Indigent Criminal Defendants-				
Maintenance and operating	6,060,467	6,544,730	6,544,729	1
Total Health and Welfare	11,787,579	12,271,842	11,651,835	620,007
Culture and Recreation:				
Libraries -				
Maintenance and operating	299,220	299,221	299,220	1
Open Space:				
Salaries and benefits	11,700	11,700	11,700	-
Maintenance and operating	15,550	15,550	9,018	6,532
Total Open Space	27,250	27,250	20,718	6,532

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Culture and Recreation: (Continued)				
Historical Society -				
Maintenance and operating	\$ 49,900	\$ 49,900	\$ 48,057	\$ 1,843
Myers Park Operating:				
Salaries and benefits	473,962	475,267	472,011	3,256
Training and travel	4,150	4,150	2,987	1,163
Maintenance and operating	229,364	227,946	184,057	43,889
Total Myers Park Operating	707,476	707,363	659,055	48,308
Total Culture and Recreation	1,083,846	1,083,734	1,027,050	56,684
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	238,932	238,932	226,213	12,719
Training and travel	8,700	8,700	7,972	728
Maintenance and operating	12,616	12,616	11,934	682
Total Agriculture Extension Service	260,248	260,248	246,119	14,129
Total Conservation	260,248	260,248	246,119	14,129
Capital Outlay:				
General Administration:				
Support services	40,739	40,739	33,667	7,072
Non-departmental	97,534	109,298	15,489	93,809
Non-departmental capital replacement	429,179	429,179	61,041	368,138
Information technology	304,124	297,129	280,404	16,725
Telecommunications	552,232	559,227	194,108	365,119
Total General Administration	1,423,808	1,435,572	584,709	850,863
Financial Administration:				
Tax Assessor-Collector	41,028	41,028	34,254	6,774
Total Financial Administration	41,028	41,028	34,254	6,774

(continued)

**COLLIN COUNTY, TEXAS**

## Additional Supplementary Information

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

## General Fund, continued

For the Year Ended September 30, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Capital Outlay: (Continued)				
Public Facilities:				
Permanent Improvement	\$ 6,419,051	\$ 6,341,673	\$ 2,483,951	\$ 3,857,722
Total Public Facilities	6,419,051	6,341,673	2,483,951	3,857,722
Equipment Services:				
Equipment Services	1,147,442	1,147,442	664,376	483,066
Total Equipment Services	1,147,442	1,147,442	664,376	483,066
Public Safety:				
Sheriff	175,903	176,361	102,848	73,513
Jail Operations	93,698	93,698	31,623	62,075
Juvenile Probation Administration	9,988	33,488	33,107	381
Total Public Safety	279,589	303,547	167,578	135,969
Culture and Recreation:				
Myers Park Operating	91,657	91,770	75,544	16,226
Total Culture and Recreation	91,657	91,770	75,544	16,226
Total Capital Outlay	9,402,575	9,361,032	4,010,412	5,350,620
Total Expenditures	\$ 160,945,899	\$ 161,234,043	\$ 144,214,372	\$ 17,019,671

**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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Taxes - general property ad valorem	\$ 46,066,596	\$ 46,066,596	\$ 46,695,224	\$ 628,628
Federal and state funds	313,698	313,698	313,699	1
Interest	13,035	13,035	454,592	441,557
Total revenues	<u>46,393,329</u>	<u>46,393,329</u>	<u>47,463,515</u>	<u>1,070,186</u>
Expenditures:				
Debt service:				
Principal retirement	26,050,000	26,050,000	26,050,000	-
Interest and fiscal charges	17,877,702	17,877,702	16,107,474	1,770,228
Bond issuance costs	-	349,107	349,107	-
Advance refunding escrow	-	4,678,400	4,678,400	-
Total debt service	<u>43,927,702</u>	<u>48,955,209</u>	<u>47,184,981</u>	<u>1,770,228</u>
Total expenditures	<u>43,927,702</u>	<u>48,955,209</u>	<u>47,184,981</u>	<u>1,770,228</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,465,627</u>	<u>( 2,561,880)</u>	<u>278,534</u>	<u>2,840,414</u>
Other financing sources (uses):				
Debt issuance	-	36,900,000	36,900,000	-
Refunding escrow payments	-	( 39,855,000)	( 39,855,000)	-
Premium (discount) on sale of bonds	-	7,042,441	7,042,442	1
Total other financing sources (uses)	<u>-</u>	<u>4,087,441</u>	<u>4,087,442</u>	<u>1</u>
Net change in fund balance	2,465,627	1,525,561	4,365,976	\$ <u>2,840,415</u>
Fund balance – beginning	<u>1,812,620</u>	<u>1,812,620</u>	<u>1,812,620</u>	
Fund balance – ending	<u>\$ 4,278,247</u>	<u>\$ 3,338,181</u>	<u>\$ 6,178,596</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  
From Inception and for the Year Ended September 30, 2012

	<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	\$ 13,501	\$ 1,806,408	\$ 1,806,408
Interest	12,374,729	125,744	12,500,473	12,500,473
Miscellaneous	35,000	-	35,000	35,000
Total revenues	<u>14,202,636</u>	<u>139,245</u>	<u>14,341,881</u>	<u>14,341,881</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>129,111,125</u>	<u>5,056,591</u>	<u>134,167,716</u>	<u>156,363,417</u>
Total capital outlay	<u>129,111,125</u>	<u>5,056,591</u>	<u>134,167,716</u>	<u>156,363,417</u>
Total expenditures	<u>129,111,125</u>	<u>5,056,591</u>	<u>134,167,716</u>	<u>156,363,417</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 114,908,489)</u>	<u>( 4,917,346)</u>	<u>( 119,825,835)</u>	<u>( 142,021,536)</u>
Other financing sources (uses):				
Debt issuance	137,988,623	-	137,988,623	137,988,623
Premium (discount) on sale of bonds	4,018,414	-	4,018,414	4,018,414
Transfers in	<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>\$ 27,113,047</u>	<u>( 4,917,346)</u>	<u>\$ 22,195,701</u>	<u>\$ -</u>
Fund balance – beginning		<u>27,113,047</u>		
Fund balance – ending		<u>\$ 22,195,701</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  
From Inception and for the Year Ended September 30, 2012

	<u>Prior Years</u>	<u>Current Year Final</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 1,302,242	\$ 236,882	\$ 1,539,124	\$ 1,539,124
Miscellaneous	15,843	-	15,843	15,843
Total revenues	<u>1,318,085</u>	<u>236,882</u>	<u>1,554,967</u>	<u>1,554,967</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>21,694,575</u>	<u>9,943,352</u>	<u>31,637,927</u>	<u>107,357,291</u>
Total capital outlay	<u>21,694,575</u>	<u>9,943,352</u>	<u>31,637,927</u>	<u>107,357,291</u>
Total expenditures	<u>21,694,575</u>	<u>9,943,352</u>	<u>31,637,927</u>	<u>107,357,291</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 20,376,490)</u>	<u>( 9,706,470)</u>	<u>( 30,082,960)</u>	<u>( 105,802,324)</u>
Other financing sources (uses):				
Debt issuance	68,875,948	31,365,000	100,240,948	100,240,948
Premium (discount) on sale of bonds	<u>426,376</u>	<u>5,135,000</u>	<u>5,561,376</u>	<u>5,561,376</u>
Total other financing sources (uses)	<u>69,302,324</u>	<u>36,500,000</u>	<u>105,802,324</u>	<u>105,802,324</u>
Net change in fund balance	<u>\$ 48,925,834</u>	26,793,530	<u>\$ 75,719,364</u>	<u>\$ -</u>
Fund balance – beginning		<u>48,925,834</u>		
Fund balance – ending		<u>\$ 75,719,364</u>		



**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**

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**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2012

<b>Assets</b>	<b><u>Special Revenue</u></b>	<b><u>Capital Projects</u></b>	<b><u>Total</u></b>
Cash and cash equivalents	\$ 14,459,689	\$ 21,118,273	\$ 35,577,962
Investments	596,544	7,322,874	7,919,418
Receivables:			
Taxes (net of allowance for uncollectibles)	247	-	247
Due from other governments	851,120	-	851,120
Advance to other funds	-	1,340,558	1,340,558
Miscellaneous	<u>1,553</u>	<u>115,867</u>	<u>117,420</u>
Total assets	<u>\$ 15,909,153</u>	<u>\$ 29,897,572</u>	<u>\$ 45,806,725</u>
<b>Liabilities</b>			
Accounts payable	\$ 251,441	\$ 410,558	\$ 661,999
Payroll related costs payable	54,862	-	54,862
Due to other governments	891	-	891
Due to other funds	689,187	-	689,187
Deferred revenue	684,862	114,042	798,904
Deferred tax revenue	<u>247</u>	<u>-</u>	<u>247</u>
Total liabilities	<u>1,681,490</u>	<u>524,600</u>	<u>2,206,090</u>
<b>Fund balances</b>			
Nonspendable	-	1,340,558	1,340,558
Restricted	<u>14,227,663</u>	<u>28,032,414</u>	<u>42,260,077</u>
Total fund balances	<u>14,227,663</u>	<u>29,372,972</u>	<u>43,600,635</u>
Total liabilities and fund balances	<u>\$ 15,909,153</u>	<u>\$ 29,897,572</u>	<u>\$ 45,806,725</u>

# COLLIN COUNTY, TEXAS

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

### Nonmajor Governmental Funds

For the Year Ended September 30, 2012

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:			
Taxes:			
Property	\$ -	\$ 400	\$ 400
Federal and state funds	4,801,284	-	4,801,284
Fees and charges for services	3,068,259	-	3,068,259
Fines and forfeitures	97,494	-	97,494
Other local government funds	-	155,999	155,999
Interest	27,972	82,851	110,823
Miscellaneous	217,620	1,825	219,445
Total revenues	<u>8,212,629</u>	<u>241,075</u>	<u>8,453,704</u>
Expenditures:			
Current:			
General administration	1,197,442	-	1,197,442
Judicial	1,314,073	-	1,314,073
Legal	123,701	-	123,701
Public facilities	32,680	-	32,680
Equipment services	9,463	-	9,463
Public safety	720,707	-	720,707
Public transportation	348,677	-	348,677
Health and welfare	2,887,676	-	2,887,676
Culture and recreation	6,741	-	6,741
Capital outlay	<u>469,640</u>	<u>10,100,942</u>	<u>10,570,582</u>
Total expenditures	<u>7,110,800</u>	<u>10,100,942</u>	<u>17,211,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,101,829</u>	<u>( 9,859,867)</u>	<u>( 8,758,038)</u>
Other financing sources (uses):			
Transfers in	318,924	-	318,924
Transfers out	( 96,982)	-	( 96,982)
Sale of assets	4,635	-	4,635
Debt issuance	-	3,270,000	3,270,000
Premium (discount) on sale of bonds	<u>-</u>	<u>230,000</u>	<u>230,000</u>
Total other financing sources (uses)	<u>226,577</u>	<u>3,500,000</u>	<u>3,726,577</u>
Net change in fund balances	1,328,406	( 6,359,867)	( 5,031,461)
Fund balances – beginning	<u>12,899,257</u>	<u>35,732,839</u>	<u>48,632,096</u>
Fund balances – ending	<u>\$ 14,227,663</u>	<u>\$ 29,372,972</u>	<u>\$ 43,600,635</u>

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

**FARM TO MARKET FUND** – to account for citizen-approved tax revenues that are restricted for roads and related projects within the County. The balance of this fund remains from prior years since this tax has not been levied since the 1990's.

**LATERAL ROAD FUND** – to account for statutory mandated State funding for the maintenance and improvements of farm to market and lateral roads within the County.

**JUDICIAL APPELLATE FEE FUND** – to account for court filing fees restricted for funding judicial appellate courts. A portion of this fee remains with the County which is restricted for improving court processes and procedures within the County.

**COURT REPORTERS FEE FUND** – to account for court fees restricted to be used for court reporter services for District and County Courts.

**L.E.O.S.E. EDUCATION FUND** - to account for state funding restricted for training certified peace officers.

**TAX ASSESSOR/COLLECTOR MOTOR VEHICLE TAX FUND** - to account funding from the Tax Assessor and Collector which is restricted for the Office of Collin County Tax Assessor and Collector. The source of these funds are interest earnings from motor vehicle tax proceeds.

**LAW LIBRARY FUND** – to account for court fees which are restricted for maintenance and operations of a law library services for citizens.

**FARM MUSEUM MEMORIAL FUND** - to account for the receipts and disbursements of donated funds to be used for improvements to the Farm Museum at Myers Park.

**OPEN SPACE PARKS FUND** – to account for donations to be used for park improvements within the County.

**COUNTY CLERK RECORDS, MANAGEMENT, AND PRESERVATION FUND** - to account for the County Clerk's statutory document preservation fee which is restricted for records management and preservation.

**DISTRICT CLERK RECORDS, MANAGEMENT, AND PRESERVATION FUND** - to account for the District Clerk's statutory document preservation fee which is restricted for records management and preservation.

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

**JUSTICE COURT TECHNOLOGY FUND** – to account for court fees restricted for technological improvements in the Justice of the Peace Courts.

**COURTHOUSE SECURITY FUND** – to account for court fees restricted for security services for buildings housing a County Court or a District Court.

**ECONOMIC DEVELOPMENT FUND** – to account for unclaimed electric coop capital credits provided from the State restricted for economic development or to fund a child’s advocacy center.

**DANGEROUS WILD ANIMAL FUND** – to account for fees restricted for regulating facilities that house such animals within the County.

**CONTRACT ELECTIONS FUND** – to account for funding of elections with local governments that have an agreement with the County to provide election services.

**ELECTION EQUIPMENT FUND** – to account for additional funding provided by local governments that have an agreement with the County to provide elections services restricted for funding upgrading or purchasing additional election equipment.

**SHERIFF FORFEITURE FUND** – to account for forfeited funds awarded by courts to the Sheriff related to drug cases. These proceeds are restricted for the benefit of drug enforcement within the Sheriff’s Office.

**DISTRICT ATTORNEY STATE FORFEITURE FUND** – to account for forfeited funds awarded by courts to the District Attorney related to drug cases. These proceeds are restricted for the benefit of the Office of District Attorney.

**DISTRICT ATTORNEY SERVICE FEE FUND** – to account for the statutory authorized hot check service fee. These proceeds are restricted for the benefit of the Office of District Attorney.

**MYERS PARK FOUNDATION FUND** – to account for donations restricted for improvements to Myers Park.

**CHILD ABUSE PREVENTION FUND** – to account for court fees restricted for child abuse prevention programs and education.

**COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND** – to account for a court fees restricted for records management and preservation.

**JUVENILE CASE MANAGER FUND** - to account for court fees restricted for juvenile case management services.

**COURT INITIATED GUARDIANSHIP FUND** - to account for fees collected for the support of the judiciary in guardianships initiated under Section 683 of the Texas Probate Code that is restricted for the appointment of a guardian ad litem.

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

**DRUG COURT PROGRAM FUND** - to account for fees paid by defendants restricted for operating a drug court program.

**SCAAP FUND** – to account for funds received from the State Criminal Alien Assistance Program restricted for improvements to detention centers and the operations thereof.

**COUNTY COURTS TECHNOLOGY FUND** - to account for court fees restricted for funding County Courts 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.

**DISTRICT COURTS TECHNOLOGY FUND** - to account for court fees restricted for funding County Courts 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.

**PROBATE CONTRIBUTIONS FUND** - to account for state funds restricted for use in the probate court.

**COUNTY COURT-AT-LAW CLERKS COURT RECORDS PRESERVATION FUND** - to account for County civil court fees restricted for preserving County Court records.

**DISTRICT CLERK COURT RECORDS PRESERVATION FUND** - to account for County civil court fees restricted for preserving County Court records.

**DISTRICT ATTORNEY APPORTIONMENT FUND** - to account for monies apportioned to the county by the state restricted for salary and related costs in the Office of District Attorney.

**JUSTICE COURT BUILDING SECURITY FUND** - to account for court fees restricted to provide security for a justice court in a building other than the courthouse.

**GRANTS FUND** – to account for grant funds awarded by the federal or state governments or by private foundations.

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds  
September 30, 2012

<b>Assets</b>	<b>Farm to Market</b>	<b>Lateral Road</b>	<b>Judicial Appellate</b>	<b>Court Reporters</b>	<b>L.E.O.S.E. Education</b>	<b>Tax Assessor/ Collector Motor Vehicle Tax</b>	<b>Law Library</b>	<b>Farm Museum Memorial</b>
Cash and cash equivalents	\$ 20,226	\$ 675,159	\$ 188,951	\$ 184,022	\$ 149,479	\$ 1,910	\$ 1,773,758	\$ 8,858
Investments	-	-	-	-	-	-	596,544	-
Receivables:								
Taxes (net of allowance for uncollectibles)	247	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 20,473</u>	<u>\$ 675,159</u>	<u>\$ 188,951</u>	<u>\$ 184,022</u>	<u>\$ 149,479</u>	<u>\$ 1,910</u>	<u>\$ 2,370,302</u>	<u>\$ 8,858</u>
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
Accounts payable	\$ -	\$ -	\$ 60,296	\$ 2,965	\$ 13,888	\$ -	\$ 19,385	\$ -
Payroll related costs payable	-	-	-	-	-	-	3,058	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Deferred tax revenue	247	-	-	-	-	-	-	-
Total liabilities	<u>247</u>	<u>-</u>	<u>60,296</u>	<u>2,965</u>	<u>13,888</u>	<u>-</u>	<u>22,443</u>	<u>-</u>
<b>Fund balances</b>								
Restricted	<u>20,226</u>	<u>675,159</u>	<u>128,655</u>	<u>181,057</u>	<u>135,591</u>	<u>1,910</u>	<u>2,347,859</u>	<u>8,858</u>
Total fund balances	<u>20,226</u>	<u>675,159</u>	<u>128,655</u>	<u>181,057</u>	<u>135,591</u>	<u>1,910</u>	<u>2,347,859</u>	<u>8,858</u>
Total liabilities and fund balances	<u>\$ 20,473</u>	<u>\$ 675,159</u>	<u>\$ 188,951</u>	<u>\$ 184,022</u>	<u>\$ 149,479</u>	<u>\$ 1,910</u>	<u>\$ 2,370,302</u>	<u>\$ 8,858</u>

(continued)



**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds, continued  
September 30, 2012

<b>Assets</b>	<b>Open Space Parks</b>	<b>County Clerk Records Management and Preservation</b>	<b>District Clerk Records Management and Preservation</b>	<b>Juvenile Delinquency Prevention</b>	<b>Justice Court Technology</b>	<b>Courthouse Security</b>	<b>Economic Development</b>	<b>Dangerous Wild Animal</b>
Cash and cash equivalents	\$ 2,766	\$ 2,973,672	\$ 512,370	\$ 210	\$ 742,870	\$ 254,107	\$ 14,474	\$ 3,713
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,766</u>	<u>\$ 2,973,672</u>	<u>\$ 512,370</u>	<u>\$ 210</u>	<u>\$ 742,870</u>	<u>\$ 254,107</u>	<u>\$ 14,474</u>	<u>\$ 3,713</u>
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
Accounts payable	\$ -	\$ 3,337	\$ -	\$ -	\$ 685	\$ 1,312	\$ -	\$ -
Payroll related costs payable	-	5,653	1,742	-	-	10,157	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>8,990</u>	<u>1,742</u>	<u>-</u>	<u>685</u>	<u>11,469</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>								
Restricted	<u>2,766</u>	<u>2,964,682</u>	<u>510,628</u>	<u>210</u>	<u>742,185</u>	<u>242,638</u>	<u>14,474</u>	<u>3,713</u>
Total fund balances	<u>2,766</u>	<u>2,964,682</u>	<u>510,628</u>	<u>210</u>	<u>742,185</u>	<u>242,638</u>	<u>14,474</u>	<u>3,713</u>
Total liabilities and fund balances	<u>\$ 2,766</u>	<u>\$ 2,973,672</u>	<u>\$ 512,370</u>	<u>\$ 210</u>	<u>\$ 742,870</u>	<u>\$ 254,107</u>	<u>\$ 14,474</u>	<u>\$ 3,713</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds, continued  
September 30, 2012

<b>Assets</b>	<b>Contract Elections</b>	<b>Election Equipment</b>	<b>Sheriff Forfeiture</b>	<b>District Attorney State Forfeiture</b>	<b>District Attorney Service Fee</b>	<b>Myers Park Foundation</b>	<b>Child Abuse Prevention</b>
Cash and cash equivalents	\$ 1,211,521	\$ 13,204	\$ 145,084	\$ 337,048	\$ 156,084	\$ 15,327	\$ 3,789
Investments	-	-	-	-	-	-	-
Receivables:							
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Miscellaneous	82	-	-	-	-	-	-
Total assets	<u>\$ 1,211,603</u>	<u>\$ 13,204</u>	<u>\$ 145,084</u>	<u>\$ 337,048</u>	<u>\$ 156,084</u>	<u>\$ 15,327</u>	<u>\$ 3,789</u>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
Accounts payable	\$ 19,141	\$ -	\$ 22,495	\$ -	\$ 14	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-
Total liabilities	<u>19,141</u>	<u>-</u>	<u>22,495</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>							
Restricted	<u>1,192,462</u>	<u>13,204</u>	<u>122,589</u>	<u>337,048</u>	<u>156,070</u>	<u>15,327</u>	<u>3,789</u>
Total fund balances	<u>1,192,462</u>	<u>13,204</u>	<u>122,589</u>	<u>337,048</u>	<u>156,070</u>	<u>15,327</u>	<u>3,789</u>
Total liabilities and fund balances	<u>\$ 1,211,603</u>	<u>\$ 13,204</u>	<u>\$ 145,084</u>	<u>\$ 337,048</u>	<u>\$ 156,084</u>	<u>\$ 15,327</u>	<u>\$ 3,789</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds, continued  
September 30, 2012

<b>Assets</b>	<b>County Records Management and Preservation</b>	<b>Juvenile Case Manager</b>	<b>Court Initiated Guardianship</b>	<b>District Attorney Pretrial Intervention Program</b>	<b>Drug Court Program</b>	<b>SCAAP</b>	<b>County Courts Technology</b>
Cash and cash equivalents	\$ 1,220,792	\$ 79,550	\$ 123,416	\$ 292,199	\$ 246,522	\$ 1,367,815	\$ 54,553
Investments	-	-	-	-	-	-	-
Receivables:							
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 1,220,792</u>	<u>\$ 79,550</u>	<u>\$ 123,416</u>	<u>\$ 292,199</u>	<u>\$ 246,522</u>	<u>\$ 1,367,815</u>	<u>\$ 54,553</u>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 6,205	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,205</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>							
Restricted	<u>1,220,792</u>	<u>79,550</u>	<u>123,416</u>	<u>292,199</u>	<u>240,317</u>	<u>1,367,815</u>	<u>54,553</u>
Total fund balances	<u>1,220,792</u>	<u>79,550</u>	<u>123,416</u>	<u>292,199</u>	<u>240,317</u>	<u>1,367,815</u>	<u>54,553</u>
Total liabilities and fund balances	<u>\$ 1,220,792</u>	<u>\$ 79,550</u>	<u>\$ 123,416</u>	<u>\$ 292,199</u>	<u>\$ 246,522</u>	<u>\$ 1,367,815</u>	<u>\$ 54,553</u>

(continued)

**COLLIN COUNTY, TEXAS**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
Nonmajor Special Revenue Funds, continued  
September 30, 2012

	<b>District Courts Technology</b>	<b>Probate Contributions</b>	<b>County Court - at-Law Clerks Court Records Preservation</b>	<b>District Clerk Court Records Preservation</b>	<b>District Attorney Apportionment</b>	<b>Justice Court Building Security</b>	<b>Grants</b>	<b>Nonmajor Special Revenue Funds Total</b>
<b>Assets</b>								
Cash and cash equivalents	\$ 17,589	\$ 285,381	\$ 146,028	\$ 237,118	\$ 68,121	\$ 165,109	\$ 766,894	\$ 14,459,689
Investments	-	-	-	-	-	-	-	596,544
Receivables:								
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	247
Due from other governments	-	-	-	-	-	-	851,120	851,120
Miscellaneous	-	-	-	-	-	-	1,471	1,553
Total assets	<u>\$ 17,589</u>	<u>\$ 285,381</u>	<u>\$ 146,028</u>	<u>\$ 237,118</u>	<u>\$ 68,121</u>	<u>\$ 165,109</u>	<u>\$ 1,619,485</u>	<u>\$ 15,909,153</u>
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,718	\$ 251,441
Payroll related costs payable	-	-	-	-	-	-	34,252	54,862
Due to other governments	-	-	-	-	-	-	891	891
Due to other funds	-	-	-	-	-	-	689,187	689,187
Deferred revenue	-	-	-	-	-	-	684,862	684,862
Deferred tax revenue	-	-	-	-	-	-	-	247
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,510,910</u>	<u>1,681,490</u>
<b>Fund balances</b>								
Restricted	17,589	285,381	146,028	237,118	68,121	165,109	108,575	14,227,663
Total fund balances	<u>17,589</u>	<u>285,381</u>	<u>146,028</u>	<u>237,118</u>	<u>68,121</u>	<u>165,109</u>	<u>108,575</u>	<u>14,227,663</u>
Total liabilities and fund balances	<u>\$ 17,589</u>	<u>\$ 285,381</u>	<u>\$ 146,028</u>	<u>\$ 237,118</u>	<u>\$ 68,121</u>	<u>\$ 165,109</u>	<u>\$ 1,619,485</u>	<u>\$ 15,909,153</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, 2012

	<b>Farm to Market</b>	<b>Lateral Road</b>	<b>Judicial Appellate</b>	<b>Court Reporters</b>	<b>L.E.O.S.E. Education</b>	<b>Tax Tax Assessor/ Collector Motor Vehicle Tax</b>	<b>Law Library</b>	<b>Farm Museum Memorial</b>
Revenues:								
Federal and state funds	\$ -	\$ 59,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	66,950	220,916	-	-	468,647	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	22	777	201	170	182	4	10,533	17
Miscellaneous	-	-	-	-	-	-	25,657	2,366
Total revenues	<u>22</u>	<u>60,569</u>	<u>67,151</u>	<u>221,086</u>	<u>182</u>	<u>4</u>	<u>504,837</u>	<u>2,383</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	60,297	156,767	-	-	306,330	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Equipment services	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	28,887	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	900
Capital outlay	-	-	-	-	12,573	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>60,297</u>	<u>156,767</u>	<u>41,460</u>	<u>-</u>	<u>306,330</u>	<u>900</u>
Excess (deficiency) of revenues over (under) expenditures	<u>22</u>	<u>60,569</u>	<u>6,854</u>	<u>64,319</u>	<u>( 41,278)</u>	<u>4</u>	<u>198,507</u>	<u>1,483</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
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	22	60,569	6,854	64,319	( 41,278)	4	198,507	1,483
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 20,226</u>	<u>\$ 675,159</u>	<u>\$ 128,655</u>	<u>\$ 181,057</u>	<u>\$ 135,591</u>	<u>\$ 1,910</u>	<u>\$ 2,347,859</u>	<u>\$ 8,858</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, 2012

	<b>Open Space Parks</b>	<b>County Clerk Records Management and Preservation</b>	<b>District Clerk Records Management and Preservation</b>	<b>Juvenile Delinquency Prevention</b>	<b>Justice Court Technology</b>	<b>Courthouse Security</b>	<b>Economic Development</b>	<b>Dangerous Wild Animal</b>
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,584	\$ -
Fees and charges for services	-	816,926	54,299	100	104,692	324,224	-	278
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	5	4,541	619	-	866	399	21	7
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>5</u>	<u>821,467</u>	<u>54,918</u>	<u>100</u>	<u>105,558</u>	<u>324,623</u>	<u>42,605</u>	<u>285</u>
Expenditures:								
Current:								
General administration	-	501,840	-	-	-	-	42,585	-
Judicial	-	-	124,459	-	63,784	543,026	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	32,680	-	-
Public safety	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	-	125,639	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>627,479</u>	<u>124,459</u>	<u>-</u>	<u>63,784</u>	<u>575,706</u>	<u>42,585</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5</u>	<u>193,988</u>	<u>( 69,541)</u>	<u>100</u>	<u>41,774</u>	<u>( 251,083)</u>	<u>20</u>	<u>285</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	300,000	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	4,635	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>4,635</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5	198,623	( 69,541)	100	41,774	48,917	20	285
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 2,766</u>	<u>\$ 2,964,682</u>	<u>\$ 510,628</u>	<u>\$ 210</u>	<u>\$ 742,185</u>	<u>\$ 242,638</u>	<u>\$ 14,474</u>	<u>\$ 3,713</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, 2012

	<u>Contract Elections</u>	<u>Election Equipment</u>	<u>Sheriff Forfeiture</u>	<u>District Attorney State Forfeiture</u>	<u>District Attorney Service Fee</u>	<u>Myers Park Foundation</u>	<u>Child Abuse Prevention</u>
Revenues:							
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	268,190	-	-	-	37,114	-	1,379
Fines and forfeitures	-	-	54,658	42,836	-	-	-
Interest	2,589	25	184	376	-	29	6
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>270,779</u>	<u>25</u>	<u>54,842</u>	<u>43,212</u>	<u>37,114</u>	<u>29</u>	<u>1,385</u>
Expenditures:							
Current:							
General administration	182,526	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Legal	-	-	-	16,886	7,713	-	-
Public facilities	-	-	-	-	-	-	-
Equipment services	-	-	-	-	-	-	-
Public safety	-	-	24,325	-	-	-	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	5,841	-
Capital outlay	-	-	-	-	-	9,928	-
Total expenditures	<u>182,526</u>	<u>-</u>	<u>24,325</u>	<u>16,886</u>	<u>7,713</u>	<u>15,769</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>88,253</u>	<u>25</u>	<u>30,517</u>	<u>26,326</u>	<u>29,401</u>	<u>( 15,740)</u>	<u>1,385</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	3,507	-	-
Transfers out	-	-	-	-	( 33,625)	-	-
Sale of assets	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 30,118)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	88,253	25	30,517	26,326	( 717)	( 15,740)	1,385
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 1,192,462</u>	<u>\$ 13,204</u>	<u>\$ 122,589</u>	<u>\$ 337,048</u>	<u>\$ 156,070</u>	<u>\$ 15,327</u>	<u>\$ 3,789</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, 2012

	<b>County Records Management and Preservation</b>	<b>Juvenile Case Manager</b>	<b>Court Initiated Guardianship</b>	<b>District Attorney Pretrial Intervention Program</b>	<b>Drug Court Program</b>	<b>SCAAP</b>	<b>County Courts Technology</b>
Revenues:							
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,682	\$ -
Fees and charges for services	194,224	55,505	26,020	119,495	114,124	-	28,556
Fines and forfeitures	-	-	-	-	-	-	-
Interest	1,330	102	210	380	282	2,975	53
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>195,554</u>	<u>55,607</u>	<u>26,230</u>	<u>119,875</u>	<u>114,406</u>	<u>280,657</u>	<u>28,609</u>
Expenditures:							
Current:							
General administration	9,562	-	-	-	-	-	-
Judicial	-	-	-	-	59,410	-	-
Legal	-	-	-	1,835	-	-	-
Public facilities	-	-	-	-	-	-	-
Equipment services	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	213,892	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	<u>25,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>34,681</u>	<u>-</u>	<u>-</u>	<u>1,835</u>	<u>59,410</u>	<u>213,892</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>160,873</u>	<u>55,607</u>	<u>26,230</u>	<u>118,040</u>	<u>54,996</u>	<u>66,765</u>	<u>28,609</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	( 59,850)	-	-	-
Sale of assets	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 59,850)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	160,873	55,607	26,230	58,190	54,996	66,765	28,609
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 1,220,792</u>	<u>\$ 79,550</u>	<u>\$ 123,416</u>	<u>\$ 292,199</u>	<u>\$ 240,317</u>	<u>\$ 1,367,815</u>	<u>\$ 54,553</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, 2012

	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	\$ -	\$ 48,960	\$ -	\$ -	\$ 33,588	\$ -	\$ 4,338,678	\$ 4,801,284
Fees and charges for services	12,863	-	52,664	81,083	-	20,010	-	3,068,259
Fines and forfeitures	-	-	-	-	-	-	-	97,494
Interest	15	345	164	263	77	203	-	27,972
Miscellaneous	-	-	-	-	-	-	189,597	217,620
Total revenues	<u>12,878</u>	<u>49,305</u>	<u>52,828</u>	<u>81,346</u>	<u>33,665</u>	<u>20,213</u>	<u>4,528,275</u>	<u>8,212,629</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	460,929	1,197,442
Judicial	-	-	-	-	-	-	-	1,314,073
Legal	-	-	-	-	-	-	97,267	123,701
Public facilities	-	-	-	-	-	-	-	32,680
Equipment services	-	-	-	-	-	-	9,463	9,463
Public safety	-	-	-	-	-	-	453,603	720,707
Public transportation	-	-	-	-	-	-	348,677	348,677
Health and welfare	-	-	-	-	-	-	2,887,676	2,887,676
Culture and recreation	-	-	-	-	-	-	-	6,741
Capital outlay:	-	-	-	-	-	-	296,381	469,640
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,553,996</u>	<u>7,110,800</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,878</u>	<u>49,305</u>	<u>52,828</u>	<u>81,346</u>	<u>33,665</u>	<u>20,213</u>	<u>( 25,721)</u>	<u>1,101,829</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	15,417	318,924
Transfers out	-	-	-	-	-	-	( 3,507)	( 96,982)
Sale of assets	-	-	-	-	-	-	-	4,635
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,910</u>	<u>226,577</u>
Net change in fund balances	12,878	49,305	52,828	81,346	33,665	20,213	( 13,811)	1,328,406
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 17,589</u>	<u>\$ 285,381</u>	<u>\$ 146,028</u>	<u>\$ 237,118</u>	<u>\$ 68,121</u>	<u>\$ 165,109</u>	<u>\$ 108,575</u>	<u>\$ 14,227,663</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>		
Revenues				
Interest	\$ <u>30</u>	\$ <u>30</u>	\$ <u>22</u>	\$ ( <u>8</u> )
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	30	30	22	\$ ( <u>8</u> )
Fund balance - beginning	<u>20,204</u>	<u>20,204</u>	<u>20,204</u>	
Fund balance - ending	\$ <u><u>20,234</u></u>	\$ <u><u>20,234</u></u>	\$ <u><u>20,226</u></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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
State funds -				
State lateral road distributions	\$ 59,000	\$ 59,000	\$ 59,792	\$ 792
Interest	<u>700</u>	<u>700</u>	<u>777</u>	<u>77</u>
Total revenues	<u>59,700</u>	<u>59,700</u>	<u>60,569</u>	<u>869</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	59,700	59,700	60,569	\$ <u><u>869</u></u>
Fund balance at beginning of year	<u>614,590</u>	<u>614,590</u>	<u>614,590</u>	
Fund balance at end of year	\$ <u><u>674,290</u></u>	\$ <u><u>674,290</u></u>	\$ <u><u>675,159</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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Appellate judicial system	\$ 55,000	\$ 55,000	\$ 66,950	\$ 11,950
Interest	<u>200</u>	<u>200</u>	<u>201</u>	<u>1</u>
Total revenues	<u>55,200</u>	<u>55,200</u>	<u>67,151</u>	<u>11,951</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>49,680</u>	<u>60,297</u>	<u>60,297</u>	<u>-</u>
Total expenditures	<u>49,680</u>	<u>60,297</u>	<u>60,297</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	5,520	( 5,097)	6,854	\$ <u>11,951</u>
Fund balance at beginning of year	<u>121,801</u>	<u>121,801</u>	<u>121,801</u>	
Fund balance at end of year	\$ <u>127,321</u>	\$ <u>116,704</u>	\$ <u>128,655</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and charges for services	\$ 175,200	\$ 175,200	\$ 220,916	\$ 45,716
Interest	70	70	170	100
Total revenues	<u>175,270</u>	<u>175,270</u>	<u>221,086</u>	<u>45,816</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	103,440	103,440	101,304	2,136
County Courts - maintenance and operating	56,060	56,060	53,085	2,975
Justice of the Peace - maintenance and operating	8,500	8,500	2,378	6,122
Total expenditures	<u>168,000</u>	<u>168,000</u>	<u>156,767</u>	<u>11,233</u>
Excess (deficiency) of revenues over (under) expenditures	7,270	7,270	64,319	\$ <u>57,049</u>
Fund balance at beginning of year	<u>116,738</u>	<u>116,738</u>	<u>116,738</u>	
Fund balance at end of year	<u>\$ 124,008</u>	<u>\$ 124,008</u>	<u>\$ 181,057</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and charges for services	\$ 431,000	\$ 431,000	\$ 468,647	\$ 37,647
Interest	12,000	12,000	10,533	( 1,467)
Miscellaneous	20,000	20,000	25,657	5,657
Total revenues	<u>463,000</u>	<u>463,000</u>	<u>504,837</u>	<u>41,837</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	137,788	137,788	127,828	9,960
Training and travel	2,900	2,900	2,194	706
Maintenance and operating	196,234	196,359	176,308	20,051
Total judicial	<u>336,922</u>	<u>337,047</u>	<u>306,330</u>	<u>30,717</u>
Total expenditures	<u>336,922</u>	<u>337,047</u>	<u>306,330</u>	<u>30,717</u>
Excess (deficiency) of revenues over (under) expenditures	126,078	125,953	198,507	\$ <u>72,554</u>
Fund balance at beginning of year	<u>2,149,352</u>	<u>2,149,352</u>	<u>2,149,352</u>	
Fund balance at end of year	<u>\$ 2,275,430</u>	<u>\$ 2,275,305</u>	<u>\$ 2,347,859</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Interest	\$ 10	\$ 10	\$ 17	\$ 7
Miscellaneous	-	-	2,366	2,366
Total revenues	10	10	2,383	2,373
Expenditures:				
Current:				
Culture and recreation:				
Maintenance and operating	-	900	900	-
Total culture and recreation	-	900	900	-
Total expenditures	-	900	900	-
Excess (deficiency) of revenues over expenditures	10	( 890)	1,483	\$ 2,373
Fund balance at beginning of year	7,375	7,375	7,375	
Fund balance at end of year	\$ 7,385	\$ 6,485	\$ 8,858	

## 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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Interest	\$ <u>5</u>	\$ <u>5</u>	\$ <u>5</u>	\$ <u>-</u>
Total revenues	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5	5	5	\$ <u>-</u>
Fund balance at beginning of year	<u>2,761</u>	<u>2,761</u>	<u>2,761</u>	
Fund balance at end of year	\$ <u><u>2,766</u></u>	\$ <u><u>2,766</u></u>	\$ <u><u>2,766</u></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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Fees and charges for services	\$ 692,000	\$ 692,000	\$ 816,926	\$ 124,926
Interest	<u>3,000</u>	<u>3,000</u>	<u>4,541</u>	<u>1,541</u>
Total revenues	<u>695,000</u>	<u>695,000</u>	<u>821,467</u>	<u>126,467</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	288,344	288,738	288,738	-
Training and travel	22,891	22,891	6,771	16,120
Maintenance and operating	<u>879,866</u>	<u>846,839</u>	<u>206,331</u>	<u>640,508</u>
Total general administration	<u>1,191,101</u>	<u>1,158,468</u>	<u>501,840</u>	<u>656,628</u>
Capital outlay - general administration	<u>41,232</u>	<u>183,865</u>	<u>125,639</u>	<u>58,226</u>
Total expenditures	<u>1,232,333</u>	<u>1,342,333</u>	<u>627,479</u>	<u>714,854</u>
Excess (deficiency) of revenues over (under) expenditures	( 537,333)	( 647,333)	193,988	<u>841,321</u>
Other financing sources:				
Sale of assets	<u>-</u>	<u>-</u>	<u>4,635</u>	<u>4,635</u>
Net change in fund balance	( 537,333)	( 647,333)	198,623	<u>\$ 845,956</u>
Fund balance at beginning of year	<u>2,766,059</u>	<u>2,766,059</u>	<u>2,766,059</u>	
Fund balance at end of year	<u>\$ 2,228,726</u>	<u>\$ 2,118,726</u>	<u>\$ 2,964,682</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and charges for services	\$ 68,000	\$ 68,000	\$ 54,299	\$( 13,701)
Interest	500	500	619	119
Total revenues	<u>68,500</u>	<u>68,500</u>	<u>54,918</u>	<u>( 13,582)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	100,772	100,772	98,584	2,188
Maintenance and operating	<u>354,819</u>	<u>354,819</u>	<u>25,875</u>	<u>328,944</u>
Total Judicial	<u>455,591</u>	<u>455,591</u>	<u>124,459</u>	<u>331,132</u>
Excess (deficiency) of revenues over expenditures	( 387,091)	( 387,091)	( 69,541)	<u>\$ 317,550</u>
Fund balance at beginning of year	<u>580,169</u>	<u>580,169</u>	<u>580,169</u>	
Fund balance at end of year	<u>\$ 193,078</u>	<u>\$ 193,078</u>	<u>\$ 510,628</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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	<b><u>(negative)</u></b>
Revenues - fees and charges for services	\$ <u>-</u>	\$ <u>-</u>	\$ <u>100</u>	\$ <u>100</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	100	\$ <u><u>100</u></u>
Fund balance at beginning of year	<u>110</u>	<u>110</u>	<u>110</u>	
Fund balance at end of year	\$ <u><u>110</u></u>	\$ <u><u>110</u></u>	\$ <u><u>210</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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
Fees and charges for services	\$ 78,500	\$ 78,500	\$ 104,692	\$ 26,192
Interest	800	800	866	66
Total revenues	<u>79,300</u>	<u>79,300</u>	<u>105,558</u>	<u>26,258</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	-	21,450	14,212	7,238
Maintenance and operating	<u>100,282</u>	<u>249,039</u>	<u>49,572</u>	<u>199,467</u>
Total judicial	<u>100,282</u>	<u>270,489</u>	<u>63,784</u>	<u>206,705</u>
Capital outlay:				
Judicial	<u>-</u>	<u>54,672</u>	<u>-</u>	<u>54,672</u>
Total judicial	<u>-</u>	<u>54,672</u>	<u>-</u>	<u>54,672</u>
Total expenditures	<u>100,282</u>	<u>325,161</u>	<u>63,784</u>	<u>261,377</u>
Excess (deficiency) of revenues over expenditures	( 20,982)	( 245,861)	41,774	<u>\$ 287,635</u>
Fund balance at beginning of year	<u>700,411</u>	<u>700,411</u>	<u>700,411</u>	
Fund balance at end of year	<u>\$ 679,429</u>	<u>\$ 454,550</u>	<u>\$ 742,185</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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Fees and charges for services:				
County clerk security fees	\$ 182,000	\$ 182,000	\$ 206,266	\$ 24,266
District clerk security fees	38,600	38,600	45,573	6,973
Justice of the peace civil court fees	-	-	72,385	72,385
Total charges for services	220,600	220,600	324,224	103,624
Interest	400	400	399	( 1)
Total revenues	221,000	221,000	324,623	103,623
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	632,053	632,053	514,380	117,673
Maintenance and operating	30,234	30,234	28,646	1,588
Total judicial	662,287	662,287	543,026	119,261
Public facilities:				
Maintenance and operating	51,723	51,723	32,680	19,043
Total public facilities	51,723	51,723	32,680	19,043
Total expenditures	714,010	714,010	575,706	138,304
Excess (deficiency) of revenues over (under) expenditures	( 493,010)	( 493,010)	( 251,083)	241,927
Other financing sources (uses):				
Transfers in	300,000	300,000	300,000	-
Total other financing sources (uses)	300,000	300,000	300,000	-
Net change in fund balance	( 193,010)	( 193,010)	48,917	\$ 241,927
Fund balance at beginning of year	193,721	193,721	193,721	
Fund balance at end of year	\$ 711	\$ 711	\$ 242,638	

# 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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Federal and state funds	\$ -	\$ 42,584	\$ 42,584	\$ -
Interest	-	-	21	21
Total revenues	-	42,584	42,605	21
Expenditures - maintenance and operating	-	42,584	42,585	( 1)
Excess (deficiency) of revenues over expenditures	-	-	20	\$ 20
Fund balance at beginning of year	14,454	14,454	14,454	
Fund balance at end of year	\$ 14,454	\$ 14,454	\$ 14,474	

## 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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and charges for services	\$ 650	\$ 650	\$ 278	\$ ( 372)
Interest	10	10	7	( 3)
Total revenues	<u>660</u>	<u>660</u>	<u>285</u>	<u>( 375)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	660	660	285	<u><u>\$ ( 375)</u></u>
Fund balance at beginning of year	<u>3,428</u>	<u>3,428</u>	<u>3,428</u>	
Fund balance at end of year	<u><u>\$ 4,088</u></u>	<u><u>\$ 4,088</u></u>	<u><u>\$ 3,713</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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Fees and charges for services	\$ 375,000	\$ 375,000	\$ 268,190	\$( 106,810)
Interest	<u>1,000</u>	<u>1,000</u>	<u>2,589</u>	<u>1,589</u>
Total revenues	<u>376,000</u>	<u>376,000</u>	<u>270,779</u>	<u>( 105,221)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	200,000	200,000	95,777	104,223
Training ad travel	14,950	14,950	5,164	9,786
Maintenance and operating	<u>160,972</u>	<u>183,472</u>	<u>81,585</u>	<u>101,887</u>
Total general administration	<u>375,922</u>	<u>398,422</u>	<u>182,526</u>	<u>215,896</u>
Total expenditures	<u>375,922</u>	<u>398,422</u>	<u>182,526</u>	<u>215,896</u>
Excess (deficiency) of revenues over expenditures	78	( 22,422)	88,253	\$ <u><u>110,675</u></u>
Fund balance at beginning of year	<u>1,104,209</u>	<u>1,104,209</u>	<u>1,104,209</u>	
Fund balance at end of year	\$ <u><u>1,104,287</u></u>	\$ <u><u>1,081,787</u></u>	\$ <u><u>1,192,462</u></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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Interest	\$ 30	\$ 30	\$ 25	\$ ( 5)
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	30	30	25	\$ ( 5)
Fund balance at beginning of year	13,179	13,179	13,179	
Fund balance at end of year	\$ 13,209	\$ 13,209	\$ 13,204	

# **COLLIN COUNTY, TEXAS**

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

### Sheriff Forfeiture Special Revenue Fund

For the Fiscal Year Ended September 30, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Drug seizure	\$ -	\$ -	\$ 54,658	\$ 54,658
Interest	<u>100</u>	<u>100</u>	<u>184</u>	<u>84</u>
Total revenues	<u>100</u>	<u>100</u>	<u>54,842</u>	<u>54,742</u>
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	<u>-</u>	<u>30,325</u>	<u>24,325</u>	<u>6,000</u>
Total public safety	<u>-</u>	<u>30,325</u>	<u>24,325</u>	<u>6,000</u>
Total expenditures	<u>-</u>	<u>30,325</u>	<u>24,325</u>	<u>6,000</u>
Excess (deficiency) of revenues over (under) expenditures	100	( 30,225)	30,517	\$ <u><u>60,742</u></u>
Fund balance at beginning of year	<u>92,072</u>	<u>92,072</u>	<u>92,072</u>	
Fund balance at end of year	\$ <u><u>92,172</u></u>	\$ <u><u>61,847</u></u>	\$ <u><u>122,589</u></u>	

# **COLLIN COUNTY, TEXAS**

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

### District Attorney State Forfeiture Special Revenue Fund

For the Fiscal Year Ended September 30, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Fines and forfeitures:				
Drug seizure	\$ -	\$ -	\$ 42,836	\$ 42,836
Interest	500	500	376	( 124)
Total revenues	<u>500</u>	<u>500</u>	<u>43,212</u>	<u>42,712</u>
Expenditures:				
Current:				
Legal:				
Maintenance and operating	-	16,886	16,886	-
Total legal	-	16,886	16,886	-
Total expenditures	-	16,886	16,886	-
Excess (deficiency) of revenues over (under) expenditures	500	( 16,386)	26,326	\$ <u>42,712</u>
Fund balance at beginning of year	<u>310,722</u>	<u>310,722</u>	<u>310,722</u>	
Fund balance at end of year	\$ <u>311,222</u>	\$ <u>294,336</u>	\$ <u>337,048</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues - interest	\$ 20	\$ 20	\$ 29	\$ 9
Expenditures:				
Current:				
Maintenance and operating	-	6,100	5,841	259
Total culture and recreation	-	6,100	5,841	259
Capital outlay - culture and recreation	-	10,500	9,928	572
Total expenditures	-	16,600	15,769	831
Excess (deficiency) of revenues over expenditures	20	( 16,580)	( 15,740)	\$ 840
Fund balance at beginning of year	31,067	31,067	31,067	
Fund balance at end of year	\$ 31,087	\$ 14,487	\$ 15,327	

## 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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and charges for services	\$ 400	\$ 400	\$ 1,379	\$ 979
Interest	-	-	6	6
Total revenues	<u>400</u>	<u>400</u>	<u>1,385</u>	<u>985</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	400	400	1,385	\$ <u>985</u>
Fund balance at beginning of year	<u>2,404</u>	<u>2,404</u>	<u>2,404</u>	
Fund balance at end of year	\$ <u>2,804</u>	\$ <u>2,804</u>	\$ <u>3,789</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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Fees and charges for services	\$ 176,000	\$ 176,000	\$ 194,224	\$ 18,224
Interest	1,500	1,500	1,330	( 170)
Total revenues	<u>177,500</u>	<u>177,500</u>	<u>195,554</u>	<u>18,054</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	<u>155,081</u>	<u>155,081</u>	<u>9,562</u>	<u>145,519</u>
Total general administration	<u>155,081</u>	<u>155,081</u>	<u>9,562</u>	<u>145,519</u>
Capital outlay - general administration	<u>116,500</u>	<u>116,500</u>	<u>25,119</u>	<u>91,381</u>
Total expenditures	<u>271,581</u>	<u>271,581</u>	<u>34,681</u>	<u>236,900</u>
Excess (deficiency) of revenues over expenditures	( 94,081)	( 94,081)	160,873	\$ <u><u>254,954</u></u>
Fund balance at beginning of year	<u>1,059,919</u>	<u>1,059,919</u>	<u>1,059,919</u>	
Fund balance at end of year	\$ <u><u>965,838</u></u>	\$ <u><u>965,838</u></u>	\$ <u><u>1,220,792</u></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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
Fees and charges for services	\$ 20,000	\$ 20,000	\$ 26,020	\$ 6,020
Interest	<u>150</u>	<u>150</u>	<u>210</u>	<u>60</u>
Total revenues	<u>20,150</u>	<u>20,150</u>	<u>26,230</u>	<u>6,080</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	20,150	20,150	26,230	\$ <u><u>6,080</u></u>
Fund balance at beginning of year	<u>97,186</u>	<u>97,186</u>	<u>97,186</u>	
Fund balance at end of year	\$ <u><u>117,336</u></u>	\$ <u><u>117,336</u></u>	\$ <u><u>123,416</u></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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
Revenues:				
Fees and charges for services	\$ 75,000	\$ 75,000	\$ 114,124	\$ 39,124
Interest	<u>150</u>	<u>150</u>	<u>282</u>	<u>132</u>
Total revenues	<u>75,150</u>	<u>75,150</u>	<u>114,406</u>	<u>39,256</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
County courts - maintenance and operating	<u>72,000</u>	<u>72,000</u>	<u>20,101</u>	<u>51,899</u>
Total County Courts	<u>72,000</u>	<u>72,000</u>	<u>20,101</u>	<u>51,899</u>
District Courts:				
Training and travel	<u>-</u>	<u>4,000</u>	<u>1,713</u>	<u>2,287</u>
Maintenance and operating	<u>72,000</u>	<u>68,000</u>	<u>37,596</u>	<u>30,404</u>
Total District Courts	<u>72,000</u>	<u>72,000</u>	<u>39,309</u>	<u>32,691</u>
Total expenditures	<u>144,000</u>	<u>144,000</u>	<u>59,410</u>	<u>84,590</u>
Excess (deficiency) of revenues over expenditures	( 68,850)	( 68,850)	54,996	\$ <u>123,846</u>
Fund balance at beginning of year	<u>185,321</u>	<u>185,321</u>	<u>185,321</u>	
Fund balance at end of year	\$ <u>116,471</u>	\$ <u>116,471</u>	\$ <u>240,317</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and charges for services	\$ 23,000	\$ 23,000	\$ 28,556	\$ 5,556
Interest	10	10	53	43
Total revenues	<u>23,010</u>	<u>23,010</u>	<u>28,609</u>	<u>5,599</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	23,010	23,010	28,609	\$ <u>5,599</u>
Fund balance at beginning of year	<u>25,944</u>	<u>25,944</u>	<u>25,944</u>	
Fund balance at end of year	\$ <u>48,954</u>	\$ <u>48,954</u>	\$ <u>54,553</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and charges for services	\$ 4,000	\$ 4,000	\$ 12,863	\$ 8,863
Interest	-	-	15	15
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>12,878</u>	<u>8,878</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	4,000	4,000	12,878	<u>\$ 8,878</u>
Fund balance at beginning of year	<u>4,711</u>	<u>4,711</u>	<u>4,711</u>	
Fund balance at end of year	<u>\$ 8,711</u>	<u>\$ 8,711</u>	<u>\$ 17,589</u>	

# **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, 2012

	<u>Budget</u>		<u>Actual</u>	<b>Variance with Final Budget positive (negative)</b>
	<u>Original</u>	<u>Final</u>		<u>(negative)</u>
Revenues:				
State funds	\$ 40,000	\$ 40,000	\$ 48,960	\$ 8,960
Interest	350	350	345	( 5)
Total revenues	<u>40,350</u>	<u>40,350</u>	<u>49,305</u>	<u>8,955</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	51,910	51,873	-	51,873
Training and travel	10,451	10,451	-	10,451
Maintenance and operating	<u>1,900</u>	<u>1,900</u>	<u>-</u>	<u>1,900</u>
Total expenditures	<u>64,261</u>	<u>64,224</u>	<u>-</u>	<u>64,224</u>
Excess (deficiency) of revenues over expenditures and other financing	( 23,911)	( 23,874)	49,305	\$ <u>73,179</u>
Fund balance at beginning of year	<u>236,076</u>	<u>236,076</u>	<u>236,076</u>	
Fund balance at end of year	\$ <u>212,165</u>	\$ <u>212,202</u>	\$ <u>285,381</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, 2012

	<b>Budget</b>			<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenues:				
Fees and charges for services	\$ 50,000	\$ 50,000	\$ 52,664	\$ 2,664
Interest	100	100	164	64
Total revenues	<u>50,100</u>	<u>50,100</u>	<u>52,828</u>	<u>2,728</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	50,100	50,100	52,828	<u>\$ 2,728</u>
Fund balance at beginning of year	<u>93,200</u>	<u>93,200</u>	<u>93,200</u>	
Fund balance at end of year	<u>\$ 143,300</u>	<u>\$ 143,300</u>	<u>\$ 146,028</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and charges for services	\$ 50,000	\$ 50,000	\$ 81,083	\$ 31,083
Interest	150	150	263	113
Total revenues	<u>50,150</u>	<u>50,150</u>	<u>81,346</u>	<u>31,196</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	50,150	50,150	81,346	\$ <u>31,196</u>
Fund balance at beginning of year	<u>155,772</u>	<u>155,772</u>	<u>155,772</u>	
Fund balance at end of year	\$ <u>205,922</u>	\$ <u>205,922</u>	\$ <u>237,118</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, 2012

	<b>Budget</b>		<b>Actual</b>	<b>Variance with Final Budget positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Fees and charges for services	\$ 5,600	\$ 5,600	\$ 20,010	\$ 14,410
Interest	-	-	203	203
Total revenues	<u>5,600</u>	<u>5,600</u>	<u>20,213</u>	<u>14,613</u>
Expenditures	<u>-</u>	<u>21,728</u>	<u>-</u>	<u>21,728</u>
Excess (deficiency) of revenues over expenditures	5,600	( 16,128)	20,213	\$ <u><u>36,341</u></u>
Fund balance at beginning of year	<u>144,896</u>	<u>144,896</u>	<u>144,896</u>	
Fund balance at end of year	\$ <u><u>150,496</u></u>	\$ <u><u>128,768</u></u>	\$ <u><u>165,109</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, 2012

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	\$ 823,458	\$ 1,336,469	\$ 2,028,383	\$ 6,666,542	\$ 393,246	\$ 3,049,530	\$ 6,820,645	\$ 21,118,273
Investments	500,115	-	-	788,260	-	-	6,034,499	7,322,874
Receivables:								
Advance to other funds	-	-	-	-	-	1,340,558	-	1,340,558
Miscellaneous	<u>-</u>	<u>1,825</u>	<u>-</u>	<u>-</u>	<u>114,042</u>	<u>-</u>	<u>-</u>	<u>115,867</u>
Total assets	<u>\$ 1,323,573</u>	<u>\$ 1,338,294</u>	<u>\$ 2,028,383</u>	<u>\$ 7,454,802</u>	<u>\$ 507,288</u>	<u>\$ 4,390,088</u>	<u>\$ 12,855,144</u>	<u>\$ 29,897,572</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 3,611	\$ 1,496	\$ 107,104	\$ 233,492	\$ -	\$ -	\$ 64,855	\$ 410,558
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,042</u>	<u>-</u>	<u>-</u>	<u>114,042</u>
Total liabilities	<u>3,611</u>	<u>1,496</u>	<u>107,104</u>	<u>233,492</u>	<u>114,042</u>	<u>-</u>	<u>64,855</u>	<u>524,600</u>
Fund balances:								
Nonspendable	-	-	-	-	-	1,340,558	-	1,340,558
Restricted	<u>1,319,962</u>	<u>1,336,798</u>	<u>1,921,279</u>	<u>7,221,310</u>	<u>393,246</u>	<u>3,049,530</u>	<u>12,790,289</u>	<u>28,032,414</u>
Total fund balances	<u>1,319,962</u>	<u>1,336,798</u>	<u>1,921,279</u>	<u>7,221,310</u>	<u>393,246</u>	<u>4,390,088</u>	<u>12,790,289</u>	<u>29,372,972</u>
Total liabilities and fund balances	<u>\$ 1,323,573</u>	<u>\$ 1,338,294</u>	<u>\$ 2,028,383</u>	<u>\$ 7,454,802</u>	<u>\$ 507,288</u>	<u>\$ 4,390,088</u>	<u>\$ 12,855,144</u>	<u>\$ 29,897,572</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, 2012

	<b>1999 Permanent Improvement Bond</b>	<b>2001 Permanent Improvement Bond</b>	<b>2003 Permanent Improvement Bond</b>	<b>2007 Permanent Improvement Bond</b>	<b>1995 Road Bond</b>	<b>1999 Road Bond</b>	<b>Tax Notes</b>	<b>Nonmajor Capital Projects Funds Total</b>
Revenues:								
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ 400
Other local government funds	-	-	-	-	155,999	-	-	155,999
Interest	1,253	1,921	2,667	19,952	463	18,327	38,268	82,851
Miscellaneous	-	1,825	-	-	-	-	-	1,825
Total revenues	<u>1,253</u>	<u>3,746</u>	<u>2,667</u>	<u>19,952</u>	<u>156,862</u>	<u>18,327</u>	<u>38,268</u>	<u>241,075</u>
Expenditures:								
Capital outlay:								
General administration	-	-	-	-	-	-	1,364,968	1,364,968
Public facilities	-	408,703	15,993	4,173,978	-	-	-	4,598,674
Public transportation	-	-	-	-	-	2,066,723	-	2,066,723
Culture and recreation	81,873	-	860,207	1,128,497	-	-	-	2,070,577
Total expenditures	<u>81,873</u>	<u>408,703</u>	<u>876,200</u>	<u>5,302,475</u>	<u>-</u>	<u>2,066,723</u>	<u>1,364,968</u>	<u>10,100,942</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 80,620)</u>	<u>( 404,957)</u>	<u>( 873,533)</u>	<u>( 5,282,523)</u>	<u>156,862</u>	<u>( 2,048,396)</u>	<u>( 1,326,700)</u>	<u>( 9,859,867)</u>
Other financing sources (uses):								
Debt issuance	-	-	-	3,270,000	-	-	-	3,270,000
Premium on sale of bonds	-	-	-	230,000	-	-	-	230,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,500,000</u>
Net change in fund balance	<u>( 80,620)</u>	<u>( 404,957)</u>	<u>( 873,533)</u>	<u>( 1,782,523)</u>	<u>156,862</u>	<u>( 2,048,396)</u>	<u>( 1,326,700)</u>	<u>( 6,359,867)</u>
Fund balance – beginning	<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>
Fund balance – ending	<u>\$ 1,319,962</u>	<u>\$ 1,336,798</u>	<u>\$ 1,921,279</u>	<u>\$ 7,221,310</u>	<u>\$ 393,246</u>	<u>\$ 4,390,088</u>	<u>\$ 12,790,289</u>	<u>\$ 29,372,972</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, 2012

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,230,747	\$ 1,253	\$ 3,232,000	\$ 3,232,000
Miscellaneous	<u>191,042</u>	<u>-</u>	<u>191,042</u>	<u>191,042</u>
Total revenues	<u>3,421,789</u>	<u>1,253</u>	<u>3,423,042</u>	<u>3,423,042</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,077,997	-	34,077,997	35,389,795
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>81,873</u>	<u>5,716,836</u>	<u>5,725,000</u>
Total expenditures	<u>40,712,960</u>	<u>81,873</u>	<u>40,794,833</u>	<u>42,114,795</u>
Excess (deficiency) of revenues over (under) expenditures	<u>( 37,291,171)</u>	<u>( 80,620)</u>	<u>( 37,371,791)</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>\$ 1,400,582</u>	<u>( 80,620)</u>	<u>\$ 1,319,962</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,400,582</u>		
Fund balance – ending		<u>\$ 1,319,962</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, 2012

	<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	1,534,799	1,921	1,536,720	1,536,720
Miscellaneous	<u>3,125</u>	<u>1,825</u>	<u>4,950</u>	<u>4,950</u>
Total revenues	<u>1,613,987</u>	<u>3,746</u>	<u>1,617,733</u>	<u>1,617,733</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>25,769,552</u>	<u>408,703</u>	<u>26,178,255</u>	<u>27,515,053</u>
Total expenditures	<u>25,769,552</u>	<u>408,703</u>	<u>26,178,255</u>	<u>27,515,053</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,155,565)</u>	<u>( 404,957)</u>	<u>(24,560,522)</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>\$ 1,741,755</u>	<u>( 404,957)</u>	<u>\$ 1,336,798</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,741,755</u>		
Fund balance – ending		<u>\$ 1,336,798</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, 2012

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>3,777,678</u>	\$ <u>2,667</u>	\$ <u>3,780,345</u>	\$ <u>3,780,345</u>
Total revenues	<u>3,777,678</u>	<u>2,667</u>	<u>3,780,345</u>	<u>3,780,345</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	79,656,880	15,993	79,672,873	79,775,213
Land for park and open space	<u>8,333,531</u>	<u>860,207</u>	<u>9,193,738</u>	<u>11,012,677</u>
Total expenditures	<u>87,990,411</u>	<u>876,200</u>	<u>88,866,611</u>	<u>90,787,890</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(84,212,733)</u>	<u>( 873,533)</u>	<u>(85,086,266)</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>2,794,812</u>	( 873,533)	\$ <u>1,921,279</u>	\$ <u>-</u>
Fund balance – beginning		<u>2,794,812</u>		
Fund balance – ending		\$ <u>1,921,279</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, 2012

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 225,581	\$ 19,952	\$ 245,533	\$ 245,533
Total revenues	<u>225,581</u>	<u>19,952</u>	<u>245,533</u>	<u>245,533</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	24,989,460	4,173,978	29,163,438	33,858,977
Land for park and open space	<u>1,148,432</u>	<u>1,128,497</u>	<u>2,276,929</u>	<u>4,802,700</u>
Total expenditures	<u>26,137,892</u>	<u>5,302,475</u>	<u>31,440,367</u>	<u>38,661,677</u>
Excess (deficiency) of revenues over (under) expenditures	( 25,912,311)	( 5,282,523)	( 31,194,834)	( 38,416,144)
Other financing sources (uses):				
Debt issuance	33,308,108	3,270,000	36,578,108	36,578,108
Premium on sale of bonds	<u>1,608,036</u>	<u>230,000</u>	<u>1,838,036</u>	<u>1,838,036</u>
Total other financing sources (uses)	<u>34,916,144</u>	<u>3,500,000</u>	<u>38,416,144</u>	<u>38,416,144</u>
Net change in fund balance	\$ <u>9,003,833</u>	( 1,782,523)	\$ <u>7,221,310</u>	\$ <u>-</u>
Fund balance – beginning		<u>9,003,833</u>		
Fund balance – ending		\$ <u><u>7,221,310</u></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, 2012

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - general property ad valorem	\$ 186,558	\$ 400	\$ 186,958	\$ 186,958
Other local government funds	706,611	155,999	862,610	862,610
Interest	2,041,609	463	2,042,072	2,042,072
Miscellaneous	<u>332,049</u>	<u>-</u>	<u>332,049</u>	<u>332,049</u>
Total revenues	<u>3,266,827</u>	<u>156,862</u>	<u>3,423,689</u>	<u>3,423,689</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,028,109</u>	<u>-</u>	<u>50,028,109</u>	<u>50,421,355</u>
Total expenditures	<u>50,028,109</u>	<u>-</u>	<u>50,028,109</u>	<u>50,421,355</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,761,282)</u>	<u>156,862</u>	<u>(46,604,420)</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	<u>695,747</u>	<u>-</u>	<u>695,747</u>	<u>695,747</u>
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>\$ 236,384</u>	156,862	<u>\$ 393,246</u>	<u>\$ -</u>
Fund balance – beginning		<u>236,384</u>		
Fund balance – ending		<u>\$ 393,246</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, 2012**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Other local government funds	\$ 1,868,848	\$ -	\$ 1,868,848	\$ 1,868,848
Interest	<u>10,427,849</u>	<u>18,327</u>	<u>10,446,176</u>	<u>10,446,176</u>
Total revenues	<u>12,296,697</u>	<u>18,327</u>	<u>12,315,024</u>	<u>12,315,024</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>88,406,297</u>	<u>2,066,723</u>	<u>90,473,020</u>	<u>94,863,108</u>
Total expenditures	<u>88,406,297</u>	<u>2,066,723</u>	<u>90,473,020</u>	<u>94,863,108</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(76,109,600)</u>	<u>( 2,048,396)</u>	<u>(78,157,996)</u>	<u>( 82,548,084)</u>
Other financing sources (uses):				
Debt issuance	81,207,526	-	81,207,526	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>82,548,084</u>	<u>-</u>	<u>82,548,084</u>	<u>82,548,084</u>
Net change in fund balance	<u>\$ 6,438,484</u>	<u>( 2,048,396)</u>	<u>\$ 4,390,088</u>	<u>\$ -</u>
Fund balance – beginning		<u>6,438,484</u>		
Fund balance – ending		<u>\$ 4,390,088</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, 2012**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
Revenues:				
Other local government funds	\$ 1,887,372	\$ -	\$ 1,887,372	\$ 1,887,372
Interest	3,579,123	38,268	3,617,391	3,617,391
Miscellaneous	<u>78,855</u>	<u>-</u>	<u>78,855</u>	<u>78,855</u>
Total revenues	<u>5,545,350</u>	<u>38,268</u>	<u>5,583,618</u>	<u>5,583,618</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>39,874,298</u>	<u>1,364,968</u>	<u>41,239,266</u>	<u>54,029,555</u>
Total expenditures	<u>39,874,298</u>	<u>1,364,968</u>	<u>41,239,266</u>	<u>54,029,555</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(34,328,948)</u>	<u>( 1,326,700)</u>	<u>(35,655,648)</u>	<u>( 48,445,937)</u>
Other financing sources (uses):				
Debt issuance	48,322,580	-	48,322,580	48,322,580
Premium on sale of tax notes	<u>123,357</u>	<u>-</u>	<u>123,357</u>	<u>123,357</u>
Total other financing sources (uses)	<u>48,445,937</u>	<u>-</u>	<u>48,445,937</u>	<u>48,445,937</u>
Net change in fund balance	<u>\$ 14,116,989</u>	<u>( 1,326,700)</u>	<u>\$ 12,790,289</u>	<u>\$ -</u>
Fund balance – beginning		<u>14,116,989</u>		
Fund balance – ending		<u>\$ 12,790,289</u>		

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## **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 BENEFITS 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, 2012

<b>Assets</b>	<b>Liability Insurance</b>	<b>Workers' Compensation Insurance</b>	<b>Flexible Benefits</b>	<b>Unemployment Assessment</b>	<b>Insurance Claim</b>	<b>Employee Paid Benefits</b>	<b>Animal Safety</b>	<b>Total</b>
Current assets:								
Cash and cash equivalents	\$ 2,508,219	\$ 307,444	\$ 228,314	\$ 629,552	\$ 2,596,286	\$ 87,848	\$ 572,061	\$ 6,929,724
Investments	-	500,115	-	-	3,810,086	-	-	4,310,201
Receivables:								
Miscellaneous receivables	1,689	-	-	-	-	-	82,153	83,842
Total current assets	<u>2,509,908</u>	<u>807,559</u>	<u>228,314</u>	<u>629,552</u>	<u>6,406,372</u>	<u>87,848</u>	<u>654,214</u>	<u>11,323,767</u>
Capital assets (net of accumulated depreciation):								
Buildings and systems	-	-	-	-	-	-	2,254,456	2,254,456
Machinery and equipment	-	-	-	-	-	-	68,984	68,984
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,323,440</u>	<u>2,323,440</u>
Total assets	<u>\$ 2,509,908</u>	<u>\$ 807,559</u>	<u>\$ 228,314</u>	<u>\$ 629,552</u>	<u>\$ 6,406,372</u>	<u>\$ 87,848</u>	<u>\$ 2,977,654</u>	<u>\$ 13,647,207</u>
<b>Liabilities</b>								
Current liabilities:								
Accounts payable	\$ 21,299	\$ 41,967	\$ 27,603	\$ 12,313	\$ 2,542,318	\$ 59,382	\$ 8,160	\$ 2,713,042
Payroll payable	-	-	-	-	2,536	-	11,563	14,099
Claims payable	446,232	637,974	-	-	855,183	-	-	1,939,389
Total current liabilities	<u>467,531</u>	<u>679,941</u>	<u>27,603</u>	<u>12,313</u>	<u>3,400,037</u>	<u>59,382</u>	<u>19,723</u>	<u>4,666,530</u>
Noncurrent liabilities:								
Advance from other funds	-	-	-	-	-	-	850,222	850,222
Total liabilities	<u>467,531</u>	<u>679,941</u>	<u>27,603</u>	<u>12,313</u>	<u>3,400,037</u>	<u>59,382</u>	<u>869,945</u>	<u>5,516,752</u>
<b>Net assets</b>								
Net assets, invested in capital assets	-	-	-	-	-	-	2,323,440	2,323,440
Unrestricted	<u>2,042,377</u>	<u>127,618</u>	<u>200,711</u>	<u>617,239</u>	<u>3,006,335</u>	<u>28,466</u>	<u>( 215,731)</u>	<u>5,807,015</u>
Total net assets	<u>\$ 2,042,377</u>	<u>\$ 127,618</u>	<u>\$ 200,711</u>	<u>\$ 617,239</u>	<u>\$ 3,006,335</u>	<u>\$ 28,466</u>	<u>\$ 2,107,709</u>	<u>\$ 8,130,455</u>

**COLLIN COUNTY, TEXAS**

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

Internal Service Funds

For the Year Ended September 30, 2012

	<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	\$ 3,165,520	\$ 76,223	\$ 17,909,319	\$ 375,600	\$ -	\$ 23,001,662
Charges for services	-	-	-	-	-	-	1,362,976	1,362,976
Other	200,315	-	-	-	1,412,968	-	59,535	1,672,818
Total operating revenues	<u>1,150,315</u>	<u>525,000</u>	<u>3,165,520</u>	<u>76,223</u>	<u>19,322,287</u>	<u>375,600</u>	<u>1,422,511</u>	<u>26,037,456</u>
Operating expenses:								
Administration	-	82,748	-	-	2,734,274	-	776,690	3,593,712
Benefits	939,870	596,479	3,158,059	123,131	17,817,506	361,755	-	22,996,800
Depreciation	-	-	-	-	-	-	106,254	106,254
Total operating expenses	<u>939,870</u>	<u>679,227</u>	<u>3,158,059</u>	<u>123,131</u>	<u>20,551,780</u>	<u>361,755</u>	<u>882,944</u>	<u>26,696,766</u>
Operating income (loss)	210,445	( 154,227)	7,461	( 46,908)	( 1,229,493)	13,845	539,567	( 659,310)
Nonoperating revenues (expenses):								
Interest income	<u>3,473</u>	<u>784</u>	<u>-</u>	<u>714</u>	<u>58,407</u>	<u>-</u>	<u>862</u>	<u>64,240</u>
Total nonoperating revenues (expenses)	<u>3,473</u>	<u>784</u>	<u>-</u>	<u>714</u>	<u>58,407</u>	<u>-</u>	<u>862</u>	<u>64,240</u>
Change in net assets	213,918	( 153,443)	7,461	( 46,194)	( 1,171,086)	13,845	540,429	( 595,070)
Total net assets – beginning	<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>
Total net assets – ending	<u>\$ 2,042,377</u>	<u>\$ 127,618</u>	<u>\$ 200,711</u>	<u>\$ 617,239</u>	<u>\$ 3,006,335</u>	<u>\$ 28,466</u>	<u>\$ 2,107,709</u>	<u>\$ 8,130,455</u>

**COLLIN COUNTY, TEXAS**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended September 30, 2012

	<b>Liability Insurance</b>	<b>Workers' Compensation Insurance</b>	<b>Flexible Benefits</b>	<b>Unemployment Assessment</b>	<b>Insurance Claim</b>	<b>Employee Paid Benefits</b>	<b>Animal Safety</b>	<b>Total</b>
Cash flows from operating activities:								
Receipts from customers and users	\$ 950,000	\$ 525,000	\$ 3,165,520	\$ 76,223	\$ 17,909,319	\$ 375,601	\$ 1,340,358	\$ 24,342,021
Insurance recovery	200,315	-	-	-	1,412,968	-	-	1,613,283
Administration costs	-	( 82,749)	-	-	( 2,734,275)	-	( 1,280,233)	( 4,097,257)
Benefits paid	( 919,072)	( 616,204)	( 3,145,181)	( 110,818)	( 17,581,347)	( 332,318)	-	( 22,704,940)
Net cash provided (used) by operating activities	231,243	( 173,953)	20,339	( 34,595)	( 993,335)	43,283	60,125	( 846,893)
Cash flows from investing activities:								
Sale (purchase) of investments	-	( 500,115)	-	-	( 2,635,018)	-	-	( 3,135,133)
Interest income	3,473	784	-	714	58,407	-	862	64,240
Net cash provided by investing activities	3,473	( 499,331)	-	714	( 2,576,611)	-	862	( 3,070,893)
Net increase (decrease) in cash and cash equivalents	234,716	( 673,284)	20,339	( 33,881)	( 3,569,946)	43,283	60,987	( 3,917,786)
Cash and cash equivalents – October 1, 2011	2,273,503	980,728	207,975	663,433	6,166,232	44,565	511,074	10,847,510
Cash and cash equivalents – September 30, 2012	\$ 2,508,219	\$ 307,444	\$ 228,314	\$ 629,552	\$ 2,596,286	\$ 87,848	\$ 572,061	\$ 6,929,724
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	\$ 210,445	\$( 154,227)	\$ 7,461	\$( 46,908)	\$( 1,229,493)	\$ 13,845	\$ 539,567	\$( 659,310)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation expense	-	-	-	-	-	-	106,254	106,254
Other nonoperating expenses	-	-	-	-	-	-	( 72,314)	( 72,314)
Change in intergovernmental receivable	-	-	-	-	-	-	( 82,153)	( 82,153)
Change in accounts payable	20,798	( 19,726)	12,878	12,313	243,230	29,438	3,025	301,956
Change in payroll payable	-	-	-	-	( 7,072)	-	( 6,259)	( 13,331)
Change in due to others	-	-	-	-	-	-	( 144,588)	( 144,588)
Change in advance from other funds	-	-	-	-	-	-	( 283,407)	( 283,407)
Total adjustments	20,798	( 19,726)	12,878	12,313	236,158	29,438	( 479,442)	( 187,583)
Net cash provided (used) by operating activities	\$ 231,243	\$( 173,953)	\$ 20,339	\$( 34,595)	\$( 993,335)	\$ 43,283	\$ 60,125	\$( 846,893)

## **AGENCY FUNDS**

**UNCLAIMED HOLDINGS FUND** – to account for monies due from various County offices to various individuals that the County is unable to locate.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds

For the Fiscal Year Ended September 30, 2012

<u>UNCLAIMED HOLDINGS</u>	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>Assets</u>				
Cash and cash equivalents	\$ 540,409	\$ 30,767	\$ 9,635	\$ 561,541
Total assets	<u>\$ 540,409</u>	<u>\$ 30,767</u>	<u>\$ 9,635</u>	<u>\$ 561,541</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 540,409	\$ 21,150	\$ 18	\$ 561,541
Total liabilities	<u>\$ 540,409</u>	<u>\$ 21,150</u>	<u>\$ 18</u>	<u>\$ 561,541</u>
 <u>STATE FEES AGENCY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,216,155	\$ 9,599,375	\$ 9,866,862	\$ 948,668
Due from other agency funds	-	3,177	3,177	-
Miscellaneous receivables	<u>3,904</u>	<u>962</u>	<u>3,904</u>	<u>962</u>
Total assets	<u>\$ 1,220,059</u>	<u>\$ 9,603,514</u>	<u>\$ 9,873,943</u>	<u>\$ 949,630</u>
<u>Liabilities</u>				
Due to other governments	\$ 1,206,328	\$ 4,241,376	\$ 5,447,704	\$ -
Due to others/vouchers payable	<u>13,730</u>	<u>987,294</u>	<u>51,394</u>	<u>949,630</u>
Total liabilities	<u>\$ 1,220,058</u>	<u>\$ 5,228,670</u>	<u>\$ 5,499,098</u>	<u>\$ 949,630</u>

(continued)



# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2012

<u>SHERIFF</u>	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 407,763	\$ 407,763	\$ -
Total assets	<u>\$ -</u>	<u>\$ 407,763</u>	<u>\$ 407,763</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 2,882	\$ 2,882	\$ -
Due to other agency funds	-	365,091	365,091	-
Due to others	-	42,497	42,497	-
Total liabilities	<u>\$ -</u>	<u>\$ 410,470</u>	<u>\$ 410,470</u>	<u>\$ -</u>
 <u>DISTRICT CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 2,800,700	\$ 9,618,201	\$ 9,853,832	\$ 2,565,069
Investments	<u>2,373,515</u>	<u>6,129,834</u>	<u>4,838,167</u>	<u>3,665,182</u>
Total assets	<u>\$ 5,174,215</u>	<u>\$ 15,748,035</u>	<u>\$ 14,691,999</u>	<u>\$ 6,230,251</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 5,174,215</u>	<u>\$ 13,374,520</u>	<u>\$ 12,318,484</u>	<u>\$ 6,230,251</u>
Total liabilities	<u>\$ 5,174,215</u>	<u>\$ 13,374,520</u>	<u>\$ 12,318,484</u>	<u>\$ 6,230,251</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2012

<u>DISTRICT CLERK - OTHER</u>	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>Assets</u>				
Cash and cash equivalents	\$ 835,066	\$ 5,680,108	\$ 5,797,531	\$ 717,643
Total assets	<u>\$ 835,066</u>	<u>\$ 5,680,108</u>	<u>\$ 5,797,531</u>	<u>\$ 717,643</u>
<u>Liabilities</u>				
Due to other governments	\$ 1,419	\$ 6,242	\$ 7,152	\$ 509
Due to other agency funds	-	5,086,769	5,086,769	-
Cash bonds outstanding	754,455	662,100	766,800	649,755
Cost deposits outstanding	<u>79,192</u>	<u>62,257</u>	<u>74,070</u>	<u>67,379</u>
Total liabilities	<u>\$ 835,066</u>	<u>\$ 5,817,368</u>	<u>\$ 5,934,791</u>	<u>\$ 717,643</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,323,576	\$ 11,518,692	\$ 11,224,581	\$ 3,617,687
Investments	<u>7,447,241</u>	<u>8,892,437</u>	<u>9,036,951</u>	<u>7,302,727</u>
Total assets	<u>\$ 10,770,817</u>	<u>\$ 20,411,129</u>	<u>\$ 20,261,532</u>	<u>\$ 10,920,414</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 10,770,817</u>	<u>\$ 12,963,888</u>	<u>\$ 12,814,291</u>	<u>\$ 10,920,414</u>
Total liabilities	<u>\$ 10,770,817</u>	<u>\$ 12,963,888</u>	<u>\$ 12,814,291</u>	<u>\$ 10,920,414</u>

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2012

<u>COUNTY CLERK - OTHER</u>	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>Assets</u>				
Cash and cash equivalents	\$ 1,580,873	\$ 13,547,028	\$ 13,482,264	\$ 1,645,637
Total assets	<u>\$ 1,580,873</u>	<u>\$ 13,547,028</u>	<u>\$ 13,482,264</u>	<u>\$ 1,645,637</u>
<u>Liabilities</u>				
Due to other governments	\$ 1,267	\$ 2,021	\$ 2,755	\$ 533
Due to other agency funds	-	1,267,062	1,267,062	-
Due to others/vouchers payable	1,109	45,110	41,937	4,282
Cash bonds outstanding	<u>1,578,497</u>	<u>1,381,364</u>	<u>1,319,039</u>	<u>1,640,822</u>
Total liabilities	<u>\$ 1,580,873</u>	<u>\$ 2,695,557</u>	<u>\$ 2,630,793</u>	<u>\$ 1,645,637</u>
 <u>TAX ASSESSOR/COLLECTOR</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 10,339,612	\$ 1,737,668,788	\$ 1,735,486,329	\$ 12,522,071
Miscellaneous receivables	<u>24,065</u>	<u>9,753,363</u>	<u>9,751,511</u>	<u>25,917</u>
Total assets	<u>\$ 10,363,677</u>	<u>\$ 1,747,422,151</u>	<u>\$ 1,745,237,840</u>	<u>\$ 12,547,988</u>
<u>Liabilities</u>				
Due to other governments	\$ 6,150,561	\$ 1,535,990,830	\$ 1,534,769,289	\$ 7,372,102
Due to other agency funds	-	176,311,565	176,311,565	-
Due to others/vouchers payable	<u>4,213,116</u>	<u>102,341,557</u>	<u>101,378,787</u>	<u>5,175,886</u>
Total liabilities	<u>\$ 10,363,677</u>	<u>\$ 1,814,643,952</u>	<u>\$ 1,812,459,641</u>	<u>\$ 12,547,988</u>

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2012

JUSTICE OF THE PEACE, <u>PRECINCT 1</u>	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>Assets</u>				
Cash and cash equivalents	\$ 18,420	\$ 1,239,549	\$ 1,248,346	\$ 9,623
Total assets	\$ 18,420	\$ 1,239,549	\$ 1,248,346	\$ 9,623
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 12,845	\$ 12,845	\$ -
Due to other agency funds	-	356,212	356,212	-
Due to others/vouchers payable	18,420	896,459	905,256	9,623
Total liabilities	\$ 18,420	\$ 1,265,516	\$ 1,274,313	\$ 9,623
<u>JUSTICE OF THE PEACE, PRECINCT 2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 15,964	\$ 741,022	\$ 748,354	\$ 8,632
Total assets	\$ 15,964	\$ 741,022	\$ 748,354	\$ 8,632
<u>Liabilities</u>				
Due to other governments	\$ 55	\$ 22,976	\$ 22,976	\$ 55
Due to other agency funds	-	221,371	221,371	-
Due to others/vouchers payable	15,909	512,771	520,103	8,577
Total liabilities	\$ 15,964	\$ 757,118	\$ 764,450	\$ 8,632

(continued)

# **COLLIN COUNTY, TEXAS**

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2012

JUSTICE OF THE PEACE, <u>PRECINCT 3-1</u>	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>Assets</u>				
Cash and cash equivalents	\$ 5,127	\$ 1,140,680	\$ 1,135,890	\$ 9,917
Total assets	\$ 5,127	\$ 1,140,680	\$ 1,135,890	\$ 9,917
<u>Liabilities</u>				
Due to other governments	\$ 45	\$ 11,461	\$ 11,461	\$ 45
Due to other agency funds	-	326,294	326,294	-
Due to others/vouchers payable	5,082	818,238	813,448	9,872
Total liabilities	\$ 5,127	\$ 1,155,993	\$ 1,151,203	\$ 9,917
<u>JUSTICE OF THE PEACE, PRECINCT 3-2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 43,574	\$ 786,757	\$ 751,455	\$ 78,876
Total assets	\$ 43,574	\$ 786,757	\$ 751,455	\$ 78,876
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 14,495	\$ 14,495	\$ -
Due to other agency funds	-	247,969	247,969	-
Due to others/vouchers payable	43,574	539,339	504,037	78,876
Total liabilities	\$ 43,574	\$ 801,803	\$ 766,501	\$ 78,876

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2012

<u>JUSTICE OF THE PEACE, PRECINCT 4</u>	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>Assets</u>				
Cash and cash equivalents	\$ 228,878	\$ 2,588,361	\$ 2,707,383	\$ 109,856
Total assets	\$ 228,878	\$ 2,588,361	\$ 2,707,383	\$ 109,856
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 2,921	\$ 2,921	\$ -
Due to other agency funds	-	765,482	765,482	-
Due to others/vouchers receivable	228,878	1,845,463	1,964,485	109,856
Total liabilities	\$ 228,878	\$ 2,613,866	\$ 2,732,888	\$ 109,856
<u>COMMUNITY SUPERVISION - OPERATING</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,662,898	\$ 8,443,146	\$ 7,883,359	\$ 4,222,685
Miscellaneous receivables	320,768	7,451	327,428	791
Total assets	\$ 3,983,666	\$ 8,450,597	\$ 8,210,787	\$ 4,223,476
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,983,666	\$ 11,905,025	\$ 11,665,215	\$ 4,223,476
Total liabilities	\$ 3,983,666	\$ 11,905,025	\$ 11,665,215	\$ 4,223,476
<u>BAIL SECURITY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 175,709	\$ 56,300	\$ 53,220	\$ 178,789
Noncash security deposits	3,201,623	-	67,379	3,134,244
Total assets	\$ 3,377,332	\$ 56,300	\$ 120,599	\$ 3,313,033
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,377,332	\$ 109,520	\$ 173,819	\$ 3,313,033
Total liabilities	\$ 3,377,332	\$ 109,520	\$ 173,819	\$ 3,313,033

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2012

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 6,813	\$ 157,205	\$ 156,577	\$ 7,441
Total assets	\$ 6,813	\$ 157,205	\$ 156,577	\$ 7,441
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 91,822	\$ 91,822	\$ -
Due to others/vouchers payable	6,813	70,306	69,678	7,441
Total liabilities	\$ 6,813	\$ 162,128	\$ 161,500	\$ 7,441
<u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 909,828	\$ 8,019,758	\$ 7,947,955	\$ 981,631
Total assets	\$ 909,828	\$ 8,019,758	\$ 7,947,955	\$ 981,631
<u>Liabilities</u>				
Due to other governments	\$ 576	\$ 10,993	\$ 10,438	\$ 1,131
Due to others/vouchers payable	909,252	8,346,462	8,275,214	980,500
Total liabilities	\$ 909,828	\$ 8,357,455	\$ 8,285,652	\$ 981,631
<u>INMATE TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 74,660	\$ 2,343,725	\$ 2,353,330	\$ 65,055
Total assets	\$ 74,660	\$ 2,343,725	\$ 2,353,330	\$ 65,055
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 74,660	\$ 2,343,725	\$ 2,353,330	\$ 65,055
Total liabilities	\$ 74,660	\$ 2,343,725	\$ 2,353,330	\$ 65,055

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2012

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>DISTRICT ATTORNEY TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 40,875	\$ 400,837	\$ 401,364	\$ 40,348
Total assets	<u>\$ 40,875</u>	<u>\$ 400,837</u>	<u>\$ 401,364</u>	<u>\$ 40,348</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 40,875	\$ 400,837	\$ 401,364	\$ 40,348
Total liabilities	<u>\$ 40,875</u>	<u>\$ 400,837</u>	<u>\$ 401,364</u>	<u>\$ 40,348</u>
 <u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 61,260	\$ 56,236	\$ 5,024
Total assets	<u>\$ -</u>	<u>\$ 61,260</u>	<u>\$ 56,236</u>	<u>\$ 5,024</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 5,024	\$ -	\$ 5,024
Total liabilities	<u>\$ -</u>	<u>\$ 5,024</u>	<u>\$ -</u>	<u>\$ 5,024</u>
 <u>JAIL COMMISSARY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,220,786	\$ 472,535	\$ 536,578	\$ 1,156,743
Total assets	<u>\$ 1,220,786</u>	<u>\$ 472,535</u>	<u>\$ 536,578</u>	<u>\$ 1,156,743</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 1,220,786	\$ 472,535	\$ 536,578	\$ 1,156,743
Total liabilities	<u>\$ 1,220,786</u>	<u>\$ 472,535</u>	<u>\$ 536,578</u>	<u>\$ 1,156,743</u>

(continued)



# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2012

<u>CONSTABLE, PRECINCT 1</u>	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 422,774	\$ 422,504	\$ 270
Total assets	\$ -	\$ 422,774	\$ 422,504	\$ 270
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 333,014	\$ 333,014	\$ -
Due to others/vouchers payable	-	175,780	175,510	270
Total liabilities	\$ -	\$ 508,794	\$ 508,524	\$ 270
<u>CONSTABLE, PRECINCT 2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 13,385	\$ 13,385	\$ -
Total assets	\$ -	\$ 13,385	\$ 13,385	\$ -
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 13,385	\$ 13,385	\$ -
Total liabilities	\$ -	\$ 13,385	\$ 13,385	\$ -
<u>CONSTABLE, PRECINCT 3</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 207,532	\$ 207,531	\$ 1
Total assets	\$ -	\$ 207,532	\$ 207,531	\$ 1
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 33,874	\$ 33,874	\$ -
Due to others/vouchers payable	-	319,673	319,672	1
Total liabilities	\$ -	\$ 353,547	\$ 353,546	\$ 1

(continued)

# COLLIN COUNTY, TEXAS

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2012

<u>CONSTABLE, PRECINCT 4</u>	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>Assets</u>				
Cash and cash equivalents	\$ 8,794	\$ 182,722	\$ 188,862	\$ 2,654
Total assets	<u>\$ 8,794</u>	<u>\$ 182,722</u>	<u>\$ 188,862</u>	<u>\$ 2,654</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 8,794	\$ 185,370	\$ 191,510	\$ 2,654
Total liabilities	<u>\$ 8,794</u>	<u>\$ 185,370</u>	<u>\$ 191,510</u>	<u>\$ 2,654</u>
 <u>DISTRICT ATTORNEY SEIZED FUNDS REGISTRY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3	\$ 60,972	\$ -	\$ 60,975
Total assets	<u>\$ 3</u>	<u>\$ 60,972</u>	<u>\$ -</u>	<u>\$ 60,975</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3	\$ 121,913	\$ 60,941	\$ 60,975
Total liabilities	<u>\$ 3</u>	<u>\$ 121,913</u>	<u>\$ 60,941</u>	<u>\$ 60,975</u>
 <u>DETENTION BONDS</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 4,367,666	\$ 4,367,666	\$ -
Total assets	<u>\$ -</u>	<u>\$ 4,367,666</u>	<u>\$ 4,367,666</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 1,144,746	\$ 1,144,746	\$ -
Due to other agency funds	-	3,222,920	3,222,920	-
Total liabilities	<u>\$ -</u>	<u>\$ 4,367,666</u>	<u>\$ 4,367,666</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, 2012

<b>TOTALS - ALL AGENCY FUNDS</b>	<b>Balance October 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance September 30, 2012</b>
<u>Assets</u>				
Cash and cash equivalents	\$ 27,048,720	\$ 1,819,776,908	\$ 1,817,308,792	\$ 29,516,836
Investments	9,820,756	15,022,271	13,875,118	10,967,909
Assets held as security deposits	3,201,623	-	67,379	3,134,244
Receivables:				
Due from other agency funds	-	3,177	3,177	-
Miscellaneous receivables	<u>348,737</u>	<u>9,761,776</u>	<u>10,082,843</u>	<u>27,670</u>
 Total assets	 <u>\$ 40,419,836</u>	 <u>\$ 1,844,564,132</u>	 <u>\$ 1,841,337,309</u>	 <u>\$ 43,646,659</u>
<u>Liabilities</u>				
Due to other governments	\$ 7,360,251	\$ 1,541,463,788	\$ 1,541,449,664	\$ 7,374,375
Due to other agency funds	-	188,629,445	188,629,445	-
Due to others/vouchers payable	30,647,440	158,815,344	155,548,456	33,914,328
Cash bonds outstanding	2,332,952	2,043,464	2,085,839	2,290,577
Cost deposits outstanding	<u>79,192</u>	<u>62,257</u>	<u>74,070</u>	<u>67,379</u>
 Total liabilities	 <u>\$ 40,419,835</u>	 <u>\$ 1,891,014,298</u>	 <u>\$ 1,887,787,474</u>	 <u>\$ 43,646,659</u>

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## **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
<u>Financial Trends</u>	1
<i>Financial trends information is intended to assist readers in understanding and assessing how the County's financial position has changed over time.</i>	
Table 1.1 - Net Assets by Component	
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<u>Revenue Capacity</u>	2
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Table 3.2 - Ratio of General Bonded Debt Outstanding	
Table 3.3 - Direct and Overlapping Governmental Activities Debt	
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<u>Demographic and Economic Information</u>	4
<i>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.</i>	
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<u>Operating Information</u>	5
<i>Operating information is intended to provide statistical information about the County's operations and resources to assist readers in using financial statement information.</i>	
Table 5.1 - County Employees by Function and Chart	
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## Sources:

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

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## Section 1 - Financial Trends

### COLLIN COUNTY, TEXAS

**Table 1.1 - Net Assets by Component**

**Last Ten Fiscal Years (1)**

(amounts expressed in thousands)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Invested in capital assets, net of related debt	\$ 215,382	\$ 210,505	\$ 216,934	\$ 215,624	\$ 241,239	\$ 253,798	\$ 280,844	\$ 176,755	\$ 194,173	\$ 214,253
Restricted	26,640	25,219	26,830	26,606	28,220	25,727	25,019	19,376	17,446	21,164
Unrestricted	<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>	<u>126,451</u>
Total net assets, governmental activities	<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>	<u>\$ 361,868</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,887	\$ 14,131	\$ 14,828	\$ 15,279
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 6,883)</u>	<u>( 14,117)</u>	<u>( 14,769)</u>	<u>( 15,217)</u>
Total net assets, business-type activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 14</u>	<u>\$ 59</u>	<u>\$ 62</u>
Primary government										
Invested in capital assets, net of related debt	\$ 215,382	\$ 210,505	\$ 216,934	\$ 215,624	\$ 241,239	\$ 253,798	\$ 287,731	\$ 190,886	\$ 209,001	\$ 229,532
Restricted	26,640	25,219	26,830	26,606	28,220	25,727	25,019	19,376	17,446	21,164
Unrestricted	<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>	<u>111,234</u>
Total net assets, primary government	<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>	<u>\$ 361,930</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									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Expenses</b>										
<i>Governmental activities:</i>										
General administration	\$ 15,268	\$ 15,961	\$ 26,432	\$ 23,366	\$ 24,506	\$ 28,473	\$ 34,518	\$ 36,469	\$ 67,690	\$ 29,244
Judicial	11,219	12,324	13,130	13,943	14,983	16,910	17,195	17,436	14,110	16,069
Financial administration	6,501	7,558	7,905	8,072	9,041	10,183	10,891	10,754	8,822	10,028
Legal	7,582	8,382	8,619	8,828	9,580	10,793	11,254	11,436	9,293	10,204
Public facilities	12,653	15,696	13,509	13,205	18,574	17,751	18,129	16,981	17,040	18,701
Equipment services	2,155	2,322	2,418	2,501	2,223	2,558	2,320	2,485	2,495	2,859
Public safety	38,547	42,741	44,463	48,525	53,331	61,213	61,904	62,473	50,875	57,156
Public transportation	28,584	16,490	54,856	28,557	9,642	35,834	25,491	87,757	70,789	45,515
Health and welfare	12,942	13,522	13,977	14,320	15,065	17,814	18,369	19,088	18,074	17,188
Culture and recreation	951	5,216	1,079	1,619	1,547	1,617	1,720	1,622	1,522	1,591
Conservation	317	278	393	264	320	317	295	293	235	249
Debt service, interest and fiscal charges	10,485	9,382	14,600	15,436	14,639	17,618	19,267	17,079	17,589	22,193
Total governmental activities expenses	<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>	<u>230,997</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>\$ 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>	<u>\$ 230,997</u>
<b>Program revenues</b>										
<i>Governmental activities:</i>										
Charges for service:										
General administration	\$ 7,901	\$ 7,258	\$ 7,326	\$ 9,730	\$ 9,575	\$ 8,383	\$ 7,440	\$ 7,174	\$ 7,339	\$ 7,934
Judicial	1,782	4,022	4,376	2,512	3,769	4,745	4,762	4,688	4,824	4,861
Financial administration	1,725	2,417	1,357	2,512	2,709	2,832	3,075	2,850	2,800	3,023
Legal	167	181	176	239	187	270	256	293	299	280
Public facilities	11	11	12	9	64	1,382	576	244	268	-
Equipment services	-	-	-	-	-	-	1	1	-	-
Public safety	5,222	4,030	7,690	9,194	11,081	9,185	9,412	9,061	8,975	9,678
Public transportation	10,848	9,485	10,816	11,396	12,348	17,789	15,206	13,345	13,942	14,102
Health and welfare	1,423	1,501	1,539	609	604	1,347	1,112	602	513	450
Culture and recreation	63	88	108	-	-	82	33	25	24	1
Debt service, interest and fiscal charges	-	-	-	-	-	631	175	314	516	-
Operating grants and contributions	8,083	6,692	11,390	18,430	23,593	14,239	16,374	14,337	17,903	14,516
Capital grants and contributions	99	124	1,291	1,190	1,218	465	1,064	631	388	1,059
Total governmental activities program revenues	<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>	<u>55,904</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>42</u>	<u>-</u>
Total primary government program revenues	<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>	<u>\$ 55,904</u>

# COLLIN COUNTY, TEXAS

## Table 1.2 - Changes in Net Assets

### Last Ten Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Net (expense)revenue</b>										
Governmental activities	\$( 109,880)	\$( 114,063)	\$( 155,300)	\$( 122,815)	\$( 108,303)	\$( 159,731)	\$( 161,867)	\$( 230,308)	\$( 220,743)	\$( 175,093)
Business-type activities	-	-	-	-	-	-	-	-	42	-
Total primary government net expense	<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>	<u>\$( 175,093)</u>
<b>General revenue and other changes in net assets</b>										
<i>Governmental activities:</i>										
Property taxes	118,291	125,285	132,226	142,929	154,165	170,960	174,895	176,006	170,774	175,549
Mixed beverage tax	1,098	1,209	1,296	1,524	1,831	2,005	2,065	2,389	2,420	2,213
Motor fuel tax	57	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	2,464	3,737	8,275	6,602	8,948	7,486	3,690	2,301	1,977	2,314
Gain on sale of capital assets	204	116	253	-	-	-	-	-	-	-
Miscellaneous	221	74	90	54	115	105	73	203	195	903
Extraordinary item-proceeds from punitive damages	-	-	-	-	-	1,320	-	-	-	-
Total governmental activities:	<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>	<u>\$ 180,979</u>
<i>Business-type activities:</i>										
Unrestricted investment earnings	-	-	-	-	-	-	4	10	3	3
Total business-type activities:	-	-	-	-	-	-	4	10	3	3
Total primary government:	<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>	<u>\$ 180,982</u>
<b>Changes in net assets</b>										
Governmental activities	\$ 12,455	\$ 16,358	\$( 13,160)	\$ 28,294	\$ 56,756	\$ 20,825	\$ 18,856	\$( 49,409)	\$( 45,377)	\$ 5,886
Business-type activities	-	-	-	-	-	-	4	10	45	3
Total governmental unit	<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>	<u>\$ 5,889</u>

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

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

	<b>Fiscal Year</b>									
	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<i>General Fund:</i>										
Reserved	\$ 5,419	\$ 2,620	\$ 6,521	\$ 3,926	\$ 10,601	\$ 5,655	\$ 8,964	\$ 3,352	\$ -	\$ -
Unreserved										
Designated	9,069	9,698	9,782	10,050	10,583	13,126	9,336	9,422	-	-
Undesignated	61,411	71,615	74,515	93,664	101,067	110,732	115,326	132,633	-	-
Nonspendable	-	-	-	-	-	-	-	-	17,682	17,386
Restricted	-	-	-	-	-	-	-	-	3,172	4,117
Committed	-	-	-	-	-	-	-	-	27,237	25,252
Unassigned	-	-	-	-	-	-	-	-	105,254	118,873
Total general fund	<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>	<u>165,628</u>
<i>All Other Governmental Funds:</i>										
Reserved	109,217	156,163	184,967	183,939	216,664	228,303	237,162	193,856	-	-
Unreserved										
Designated										
Special revenue funds	349	-	-	696	1,089	1,438	1,499	-	-	-
Capital project funds	347	546	567	-	-	-	-	-	-	-
Undesignated										
Special revenue funds	17,902	14,557	11,605	13,814	17,656	15,184	18,574	18,877	-	-
Nonspendable	-	-	-	-	-	-	-	-	4,132	3,795
Restricted	-	-	-	-	-	-	-	-	139,487	162,273
Committed	-	-	-	-	-	-	-	-	9,300	8,437
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 174,505</u>

**COLLIN COUNTY, TEXAS**

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

**Last Ten Fiscal Years**

(amounts expressed in thousands)

	<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>	<u>2012</u>
<b>Revenues</b>										
Taxes	\$ 119,421	\$ 124,916	\$ 132,442	\$ 142,390	\$ 154,670	\$ 171,078	\$ 174,870	\$ 175,494	\$ 171,402	\$ 175,442
Fees and permits	11,211	10,355	11,444	12,420	26,831	25,819	24,894	23,353	316	284 *
Federal and State funds	5,600	6,588	11,820	8,473	11,831	13,692	16,004	15,231	18,631	15,696
Charges for service	14,267	15,627	15,039	19,245	7,602	8,789	8,879	8,998	33,327	35,756 *
Fines and forfeitures	2,378	3,110	4,116	4,518	4,415	5,143	4,570	3,879	3,898	4,102
Other local government funds	-	-	-	-	-	-	407	238	64	172
Rental revenues	-	-	-	-	-	-	1,145	1,153	1,334	1,365
Investment earnings	4,307	4,023	8,462	16,744	21,591	15,253	7,268	4,028	3,540	2,250
Miscellaneous	<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>	<u>1,267</u>
Total revenues	<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>	<u>236,334</u>
<b>Expenditures</b>										
General administration	16,909	21,515	24,042	22,428	20,389	21,728	25,055	29,859	64,567 **	26,146
Judicial	11,254	12,126	13,255	14,370	15,407	15,692	15,922	16,273	16,305	15,866
Financial administration	6,720	7,548	7,963	8,319	9,325	9,512	9,977	9,970	10,094	9,774
Legal	7,657	8,302	8,697	8,898	9,808	10,005	10,529	10,906	10,652	10,093
Public facilities	7,766	8,426	8,822	8,761	9,762	10,902	10,520	10,048	10,506	10,605
Equipment services	2,187	2,340	2,369	2,534	2,061	2,271	1,929	1,941	2,095	2,218
Public safety	38,606	42,763	45,560	48,931	54,372	55,786	56,825	58,576	58,422	56,090
Public transportation	13,629	14,437	12,967	16,179	15,676	17,302	21,469	15,661	19,019	15,499
Health and welfare	12,801	13,407	13,903	14,285	14,823	17,302	17,878	18,569	18,490	16,926
Culture and recreation	907	937	1,010	1,098	1,025	1,027	1,098	1,042	1,032	1,034
Conservation	318	270	399	265	330	296	285	277	278	246
Capital outlay	23,383	25,672	42,058	79,424	50,708	73,878	51,139	49,710	61,633	35,190
Debt service										
Principal	17,725	18,151	16,615	15,230	17,755	21,560	28,586	25,590	26,685	26,050
Interest	10,556	9,120	11,382	14,953	15,739	18,062	18,390	18,246	16,683	16,107
Bond issuance costs	50	707	896	263	635	253	373	-	307	349
Advance refunding escrow	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,428</u>	<u>-</u>	<u>1,941</u>	<u>4,678</u>
Total expenditures	<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>	<u>246,871</u>
<b>Excess of revenues over (under) expenditures</b>	<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>	<u>( 10,537)</u>

(continued)

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

	<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>	<u>2012</u>
<b>Other Financing Sources (Uses)</b>										
Bonds issued	\$ 8,000	\$ 81,075	\$ 97,040	\$ 64,720	\$ 65,565	\$ 57,715	\$ 67,465	\$ -	\$ 53,520	\$ 71,535
Refunding bonds issued	-	( 15,745)	( 48,586)	-	-	-	-	-	-	-
Payments to escrow agent	-	4,303	6,545	404	( 17,348)	( 10,280)	( 23,565)	-	( 23,060)	( 39,855)
Premium (discount) on sale of bonds	-	-	-	-	2,676	557	2,142	-	2,419	12,407
Capitalized contribution	-	-	-	( 2,834)	2,834	-	-	-	-	-
Refund of escrow	-	-	-	696	-	-	-	-	-	-
Loan proceeds	-	-	-	4,096	-	-	-	-	-	-
Sale of capital assets	204	384	412	1,912	712	572	141	164	113	318
Transfers in	5,605	7,220	7,713	6,600	8,357	20,116	36,990	9,310	1,205	445
Transfers out	( 6,315)	( 7,220)	( 7,713)	( 6,600)	( 8,357)	( 20,116)	( 35,473)	( 9,263)	( 1,195)	( 443)
Total other financing sources (uses)	<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>	<u>44,407</u>
<b>Extraordinary item-proceeds from punitive damages</b>	-	-	-	-	-	1,320	-	-	-	-
Net change in fund balances	<u><u>\$ ( 2,951)</u></u>	<u><u>\$ 51,516</u></u>	<u><u>\$ 32,758</u></u>	<u><u>\$ 18,132</u></u>	<u><u>\$ 44,986</u></u>	<u><u>\$ 16,778</u></u>	<u><u>\$ 16,423</u></u>	<u><u>\$ ( 32,727)</u></u>	<u><u>\$ ( 51,876)</u></u>	<u><u>\$ 33,870</u></u>
Debt service as a percentage of noncapital expenditures	19.23%	17.04%	16.68%	17.10%	17.90%	19.64%	21.98%	20.21%	17.62%	21.22%

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

\*\*Includes a \$40.5 million payment to reduce retirement unfunded liability.

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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				
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%
2012	7,944,762	69,805,761	6,688,508	1,163,062	85,602,093	0.2400	76,803,859	89.72%

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

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

# COLLIN COUNTY, TEXAS

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

<b>Governmental Subdivision</b>	<b>Percent Applicable to Collin County</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Collin County	100.00%	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.24500	\$ 0.24250	\$ 0.24250	\$ 0.24000	\$ 0.24000	\$ 0.24000
Cities:											
Allen	100.00%	0.56100	0.56000	0.55900	0.55800	0.55800	0.55700	0.55500	0.55400	0.55300	0.55200
Anna	100.00%	0.49970	0.49970	0.52500	0.52500	0.52500	0.57500	0.62273	0.65033	0.65033	0.65033
Blue Ridge	100.00%	0.58424	0.59069	0.56997	0.54479	0.54479	0.55598	0.58087	0.60591	0.61004	0.61463
Carrollton	0.31%	0.59930	0.59930	0.63288	0.63288	0.63288	0.61788	0.61788	0.61788	0.61788	0.61788
Celina	100.00%	0.76000	0.75000	0.74000	0.69000	0.69000	0.65500	0.64500	0.64500	0.64500	0.64500
Dallas	3.09%	0.69980	0.71970	0.74170	0.72920	0.72920	0.74790	0.74790	0.79700	0.79700	0.79700
Fairview	100.00%	0.29000	0.33000	0.34500	0.34500	0.36500	0.36500	0.36500	0.36500	0.36500	0.36000
Farmersville	100.00%	0.29000	0.55445	0.54601	0.59976	0.59976	0.60517	0.58611	0.61007	0.64290	0.69750
Frisco	97.92%	0.43200	0.42296	0.44489	0.45000	0.45000	0.45000	0.46500	0.46500	0.46191	0.46191
Josephine	100.00%	0.43600	0.43501	0.44718	0.37927	0.37927	0.37284	0.48583	0.55268	0.55268	0.57000
Lavon	100.00%	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.45570	0.45570
Lowry Crossing	100.00%	0.22000	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978
Lucas	100.00%	0.37251	0.37660	0.37660	0.37500	0.37500	0.37500	0.37418	0.37418	0.37418	0.37418
McKinney	100.00%	0.59800	0.59300	0.58800	0.58800	0.58800	0.58550	0.58550	0.58550	0.58550	0.58550
Melissa	100.00%	0.43797	0.49022	0.52000	0.52000	0.52000	0.52000	0.61001	0.61000	0.61000	0.61000
Murphy	100.00%	0.43040	0.46832	0.46830	0.46830	0.46830	0.46830	0.53841	0.56500	0.56500	0.57000
Nevada	100.00%	0.14352	0.14261	0.13884	0.14712	0.14712	0.15499	0.16101	0.16101	0.17698	0.19288
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%	0.27000	0.28200	0.31000	0.37708	0.37708	0.37708	0.37708	0.37708	0.37708	0.37708
Plano	100.00%	0.45350	0.45350	0.45350	0.47350	0.47350	0.47350	0.48860	0.48860	0.48860	0.48860
Princeton	100.00%	0.70130	0.67500	0.67500	0.64970	0.64970	0.64960	0.72839	0.72839	0.72839	0.75693
Prosper	100.00%	0.32410	0.47970	0.40539	0.49882	0.49882	0.52000	0.52000	0.52000	0.52000	0.52500
Richardson	17.09%	0.47785	0.52516	0.52516	0.57516	0.57516	0.57516	0.57516	0.63516	0.63516	0.63516
Royse City	14.42%	-	-	-	0.49450	0.49450	0.49450	0.65760	0.65760	0.67290	0.68530
Sachse	11.12%	0.56006	0.55832	0.55832	0.55341	0.55341	0.55341	0.70582	0.70582	0.77082	0.77082
St. Paul	100.00%	0.48584	0.48584	0.48530	0.44354	0.44354	0.42437	0.42128	0.42128	0.41178	0.41178
Westminster	100.00%	0.23739	0.23739	-	-	-	-	-	-	-	-
Weston	100.00%	0.16096	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.30000	0.30000	0.30000
Wylie	100.00%	0.70500	0.69500	0.69500	0.70678	0.70678	0.73325	0.89890	0.89890	0.89890	0.88890

(continued)

# **COLLIN COUNTY, TEXAS**

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

<b>Governmental Subdivision</b>	<b>Percent Applicable to Collin County</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>School Districts:</b>											
Allen I.S.D.	100.00%	\$ 1.87230	\$ 1.93335	\$ 1.91246	\$ 1.77510	\$ 1.77510	\$ 1.47030	\$ 1.54000	\$ 1.54000	\$ 1.67000	\$ 1.67000
Anna I.S.D.	100.00%	1.56999	1.78990	1.82500	1.77140	1.48148	1.48148	1.54005	1.54000	1.54000	1.54000
Blue Ridge I.S.D.	98.46%	1.77860	1.77560	1.74070	1.78000	1.78000	1.55600	1.47650	1.67000	1.67000	1.61667
Celina I.S.D.	91.31%	1.75000	1.80000	1.78000	1.74990	1.74799	1.51900	1.54000	1.64000	1.64000	1.64000
Community I.S.	99.58%	1.62000	1.67000	1.67000	1.54000	1.54000	1.49500	1.49500	1.49500	1.49500	1.62500
Farmersville I.S.	100.00%	1.54000	1.54000	1.74000	1.61680	1.61680	1.31000	1.31000	1.31000	1.34000	1.37000
Frisco I.S.D.	92.47%	1.51750	1.55750	1.63000	1.58000	1.58000	1.35000	1.39000	1.39000	1.42000	1.46000
Lovejoy I.S.D.	100.00%	1.70300	1.82340	1.82340	1.69340	1.69340	1.47630	1.53500	1.53500	1.53500	1.53500
McKinney I.S.D.	100.00%	1.98000	2.00000	2.00000	1.84100	1.84100	1.51700	1.54000	1.52800	1.54000	1.54000
Melissa I.S.D.	100.00%	1.87887	1.99000	1.91000	1.78000	1.78000	1.53500	1.54000	1.54000	1.54000	1.54000
Plano I.S.D.	100.00%	1.73340	1.73340	1.73340	1.57840	1.57840	1.26840	1.32840	1.35340	1.37340	1.37340
Princeton I.S.D.	100.00%	1.69110	1.74776	1.74776	1.59140	1.59140	1.36870	1.49000	1.49000	1.47360	1.48000
Prosper I.S.D.	92.68%	1.81990	1.95150	1.97531	1.80000	1.80000	1.67000	1.64000	1.63000	1.67000	1.67000
Wylie I.S.D.	100.00%	1.72000	1.80000	1.81700	1.70250	1.70250	1.39000	1.59000	1.64000	1.64000	1.64000
<b>Special Districts:</b>											
Seis Lagos											
Utility Dist	100.00%	0.44294	0.40620	0.41950	0.45030	0.45030	0.42892	0.44918	0.44826	0.46037	0.46245
Collin County											
Community											
College	100.00%	0.09193	0.09065	0.08942	0.08768	0.08768	0.08698	0.08630	0.08630	0.08630	0.08630
Collin County											
M.U.D. #1	100.00%	-	-	-	-	-	-	-	-	-	1.05000
Frisco											
M.U.D. #1	100.00%	0.50000	-	-	-	-	-	-	-	-	-
<b>Direct Rate</b>											
Applied by											
Collin County	-	0.25000	0.25000	0.25000	0.25000	0.24500	0.24250	0.24250	0.24000	0.24000	0.24000
<b>Weighted</b>											
Average All											
Entities	-	0.76526	0.80448	0.82211	0.77425	0.76811	0.70107	0.72768	0.74019	0.74780	0.76011

Source: Central Appraisal District

# COLLIN COUNTY, TEXAS

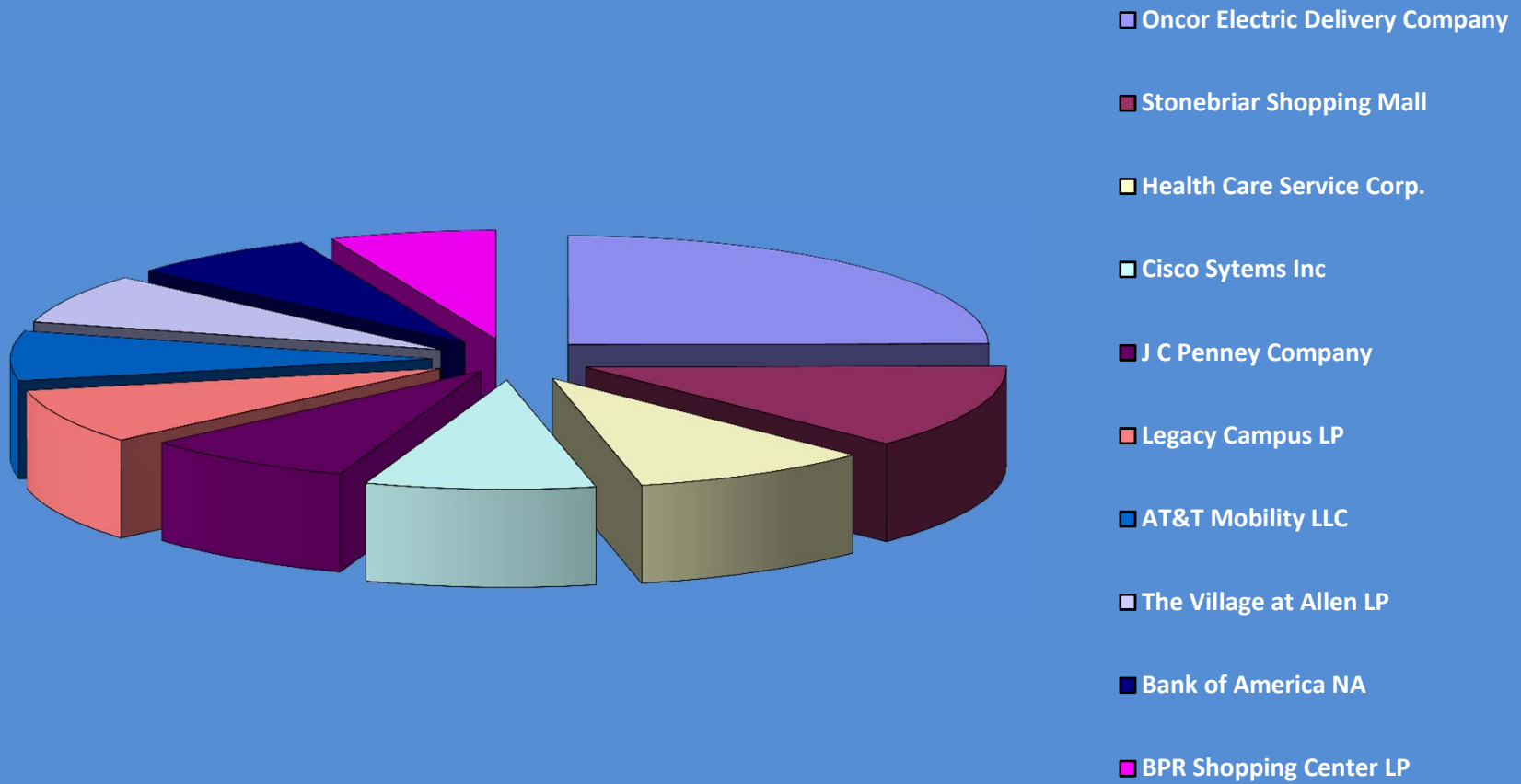
**Table 2.3 - Principal Taxpayers**  
**Current Year and Ten Years Ago**  
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2012		Fiscal Year 2003	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Oncor Electric Delivery Co.	Electric Utility	\$ 461,211	0.60%	\$ 385,345 *	0.82%
Stonebriar Shopping Mall	Commercial	232,138	0.30%	188,740	0.40%
Health Care Service Corp.	Commercial	208,172	0.27%	-	-
Cisco Systems, Inc.	Commercial	171,484	0.22%	-	-
J. C. Penney Company	Retail Stores	163,196	0.21%	-	-
Legacy Campus, LP	Commercial	152,500	0.20%	159,975	0.34%
AT&T Mobility, LLC	Telephone Utility	150,721	0.20%	-	-
The Village at Allen, LP" Tdmk Montg. Farm	Commercial	136,535	0.18%	-	-
Bank of America, NA	Commercial	132,676	0.17%	-	-
BPR Shopping Center LP	Commercial	118,250	0.15%	110,000	0.24%
No longer eligible for listing		-	-	699,494	1.50%
Total		\$ 1,926,883	2.51%	\$ 1,543,554	3.30%
Total Assessed Value and Percentage of Total		\$ 76,803,859	100.00%	\$ 46,727,187	100.00%

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 2012



**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, 2012	Pct. of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
1985-2003	\$ 105,502	\$ 103,880	98.46%	\$ 693	\$ 106,195	2,235	\$ 106,115	99.92%	\$ 227	0.21%
2004	122,936	122,665	99.78%	1,415	124,351	1,537	124,202	99.88%	107	0.09%
2005	130,698	130,038	99.50%	1,103	131,801	1,550	131,588	99.84%	144	0.11%
2006	140,485	139,739	99.47%	1,232	141,717	1,719	141,458	99.82%	178	0.13%
2007	151,568	151,364	99.87%	1,498	153,066	1,423	152,787	99.82%	221	0.14%
2008	167,814	167,830	100.01%	1,630	169,444	1,224	169,054	99.77%	263	0.16%
2009	169,873	172,434	101.51%	4,325	174,198	267	172,701	99.14%	332	0.87%
2010	171,194	172,974	101.04%	3,370	174,564	1,231	174,205	99.79%	417	0.91%
2011	169,597	169,260	99.80%	884	170,481	758	170,018	99.73%	466	0.72%
2012	170,579	172,457	101.10%	2,731	173,310	2,088	174,545	100.71%	853	0.49%
									\$ 3,208	

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2012, taxes are levied on calendar year 2011).
- (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.

### 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)

<b>Fiscal Year</b>	<b>Governmental Activities</b>				<b>Total Primary Government</b>	<b>Percentage of Personal Income*</b>	<b>Per Capita*</b>
	<b>General Obligation Bonds</b>	<b>Tax Notes</b>	<b>Capital Leases</b>	<b>Loans Payable</b>			
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
2012	390,720	2,490	-	-	393,210	0.92%	484

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

\* See the Table 4.1 Demographic and Economic Statistics for personal income and population data.

# **COLLIN COUNTY, TEXAS**

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

**Last Ten Fiscal Years**

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

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value* of Property</b>	<b>Per Capita^</b>
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
2012	390,720	6,179	384,541	0.50%	473

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, 2012**

(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: County	\$ 390,720	100%	\$ <u>390,720</u>
Total direct and overlapping debt			\$ <u><u>390,720</u></u>

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									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt limit	\$ 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	\$ 19,200,965
Total net debt applicable to limit	<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>	<u>387,031</u>
Legal debt margin	<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>	<u>\$ 18,813,934</u>
Total net debt applicable to the limit as percent of debt limit.	1.65%	1.96%	2.10%	2.32%	2.07%	2.13%	2.27%	2.14%	2.13%	2.02%
Assessed value of real property										\$ 76,803,259
Debt limit 25% of assessed value of real property										
(Article 3, Section 52, Constitution of the State of Texas)										19,200,965
Amount of debt applicable to debt limit:										
Total gross bonded debt										393,210
Less amount available in debt service to retire general obligation bonds and certificates of obligation										<u>6,179</u>
Total amount of net debt applicable to debt limit										<u>387,031</u>
Legal debt margin										<u>\$ 18,813,934</u>

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

## Section 4 - Demographic and Economic Information

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

<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income (amounts expressed in thousands)</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>Unemployment Rate</b>
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%
2012	813,133	42,576,156	52,361	*	5.70%

Source: Texas Workforce Commission & Bureau of Economic Analysis

\* Unavailable

# **COLLIN COUNTY, TEXAS**

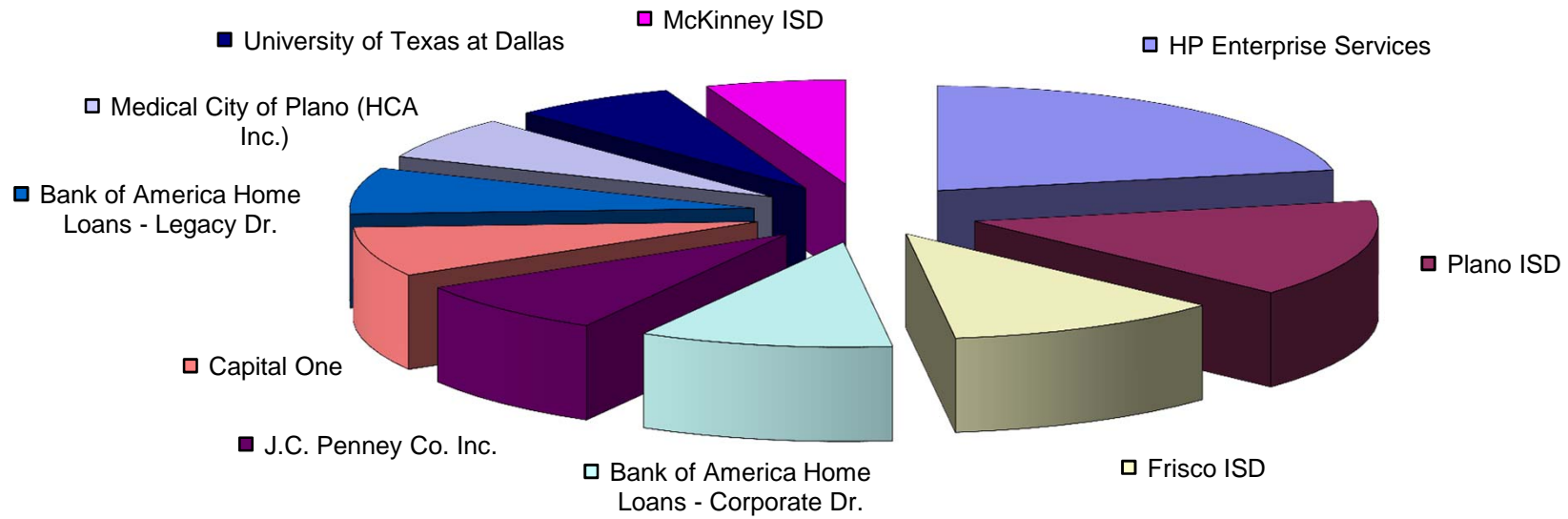
**Table 4.2 - Principal Employers**  
**Current Year and Ten Years Ago**  
(amounts expressed in thousands)

<b>Employer</b>	<b>2012</b>		<b>2003</b>	
	<b>Employees</b>	<b>Percentage of Total County Employees</b>	<b>Employees</b>	<b>Percentage of Total County Employees</b>
Plano ISD	6,904	1.65%	6,761	2.11%
Frisco ISD	5,100	1.22%	-	-
HP Enterprise Services	4,800	1.15%	-	-
Bank of America Home Loans - Corporate Dr. (Formerly Countrywide Home Loans)	4,646	1.11%	3,000	0.94%
J.C. Penney Co. Inc.	3,800	0.91%	4,700	-
Capital One	3,500	0.84%	-	-
Bank of America Home Loans - Legacy Dr. (Formerly Countrywide Home Loans)	3,264	0.78%	-	-
Medical City of Plano (HCA Inc.)	3,000	0.72%	-	-
McKinney ISD	2,571	0.62%	-	-
No longer eligible for listing			24,682	7.70%
Total	<u>40,585</u>	9.73%	<u>39,143</u>	12.21%

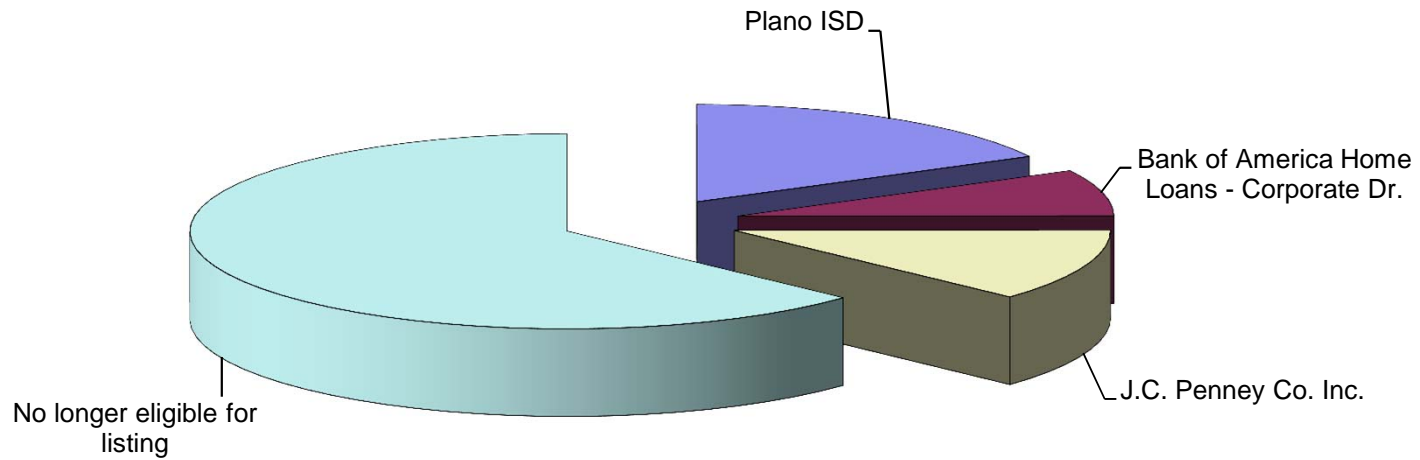
Source: North Central Texas Council of Governments

(1) Texas A&M University

## Principal Employers 2012



## Principal Employers 2003



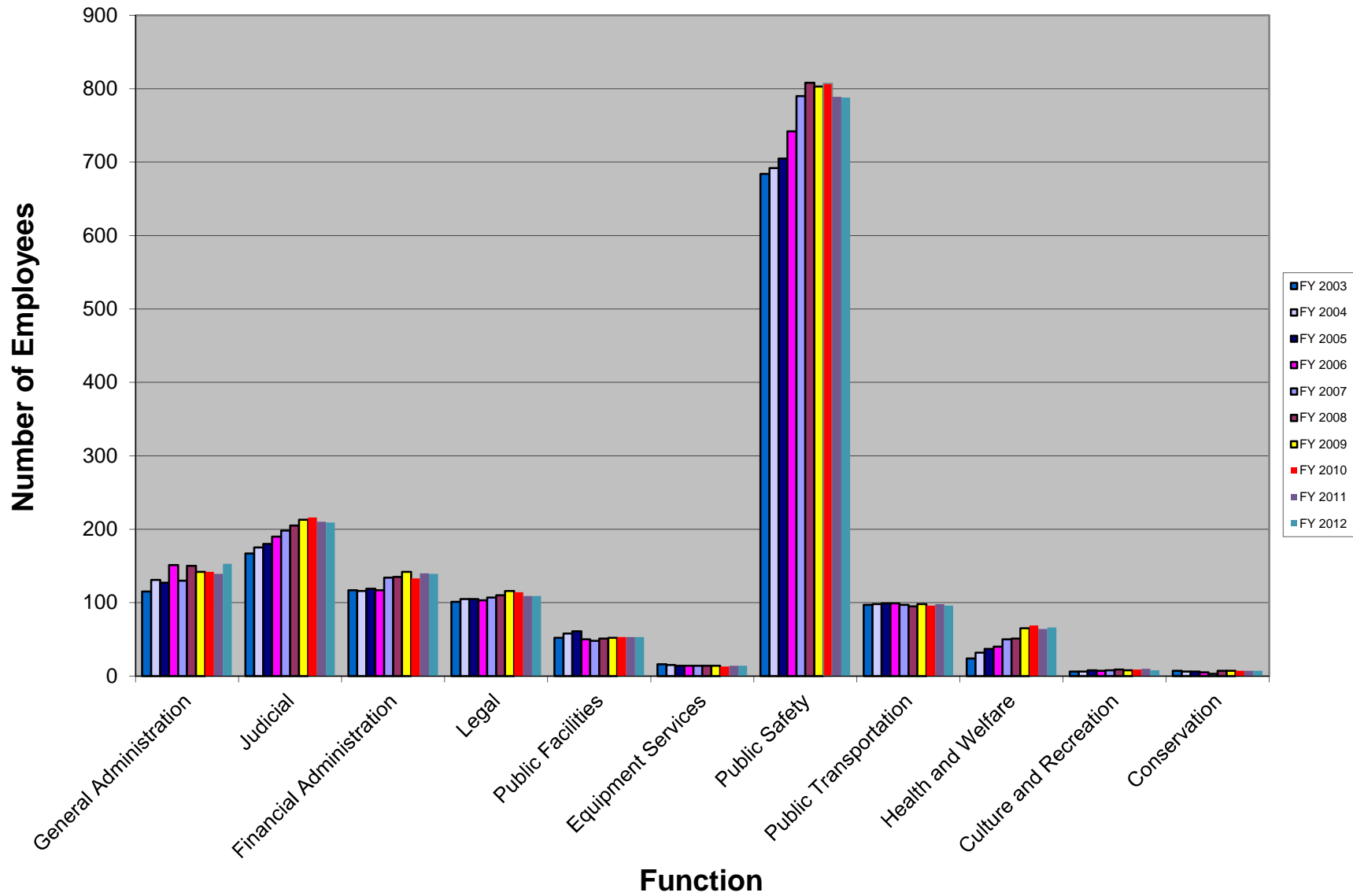
## Section 5 - Operating Information

**COLLIN COUNTY, TEXAS**  
**Table 5.1 - County Employees by Function\***  
**Last Ten Fiscal Years**  
**September 30, 2012**

<b>Function</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
General Administration	115	131	127	151	130	150	142	142	139	153
Judicial	167	175	180	190	198	205	213	216	210	209
Financial Administration	117	116	119	117	134	135	142	133	140	139
Legal	101	105	105	103	107	110	116	114	109	109
Public Facilities	52	58	61	50	48	51	52	53	53	53
Equipment Services	16	15	14	14	14	14	14	13	14	14
Public Safety	684	692	705	742	790	808	803	807	789	788
Public Transportation	97	98	99	99	97	95	98	96	98	96
Health and Welfare	24	32	37	40	50	51	65	69	64	66
Culture and Recreation	6	6	8	7	8	9	8	9	10	8
Conservation	<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>	<u>7</u>
Total County Employees	<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>	<u>1,642</u>

\* Source - County Human Resources Management System - Position Budget

# County Employees by Function



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**COLLIN COUNTY, TEXAS**  
**Table 5.2 - Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**  
**September 30, 2012**

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General Administration</b>										
Number of registered voters	271,510	309,365	354,321	352,986	380,570	425,994	412,612	424,548	423,312	449,120
Vital statistics filed	19,162	20,478	21,120	18,325	19,666	41,717	14,720	14,833	15,372	16,016
<b>Judicial</b>										
Number of civil cases	8,607	11,647	10,136	10,130	10,122	12,856	13,619	13,026	14,293	13,763
Number of criminal cases	2,573	2,638	3,065	2,914	3,248	4,483	3,996	3,666	4,231	4,473
<b>Financial Administration</b>										
Number of property tax transactions	*	286,945	297,123	308,969	343,725	362,081	384,974	366,185	344,030	367,595
Number of registered vehicles	545,528	563,004	598,404	632,638	686,471	717,030	741,229	758,234	791,934	797,234
<b>Legal</b>										
Number of new felony cases	2,629	2,609	2,794	3,172	4,608	3,045	2,539	2,500	3,028	3,002
Number of convictions	2,162	1,967	2,338	2,313	4,301	4,233	3,786	3,415	4,264	4,394
<b>Public Facilities</b>										
Number of work orders completed	13,596	14,130	14,375	24,990	39,222	12,266	40,589	42,541	40,647	39,855
Number of construction projects	89	59	37	27	28	34	21	28	24	40
<b>Equipment Services</b>										
Number of job orders	7,183	6,944	6,238	6,918	6,269	6,846	6,157	5,979	5,778	5,850
<b>Public Safety</b>										
Number of autopsies performed	198	184	208	166	187	241	437	557	528	512
Number of inspections	7,839	7,595	7,065	7,413	7,073	1,439	215	1,183	1,933	1,668
Number of emergency responses	17,326	18,930	18,259	17,901	20,551	20,931	23,892	27,847	28,906	30,092
Number of book-ins	15,229	15,864	16,520	17,510	18,748	19,299	18,933	19,120	18,730	18,568
<b>Public Transportation</b>										
Miles of road resurfaced	17	18	51	60	34	48	46	37	30	37
<b>Health and Welfare</b>										
Number of immunizations	38,884	33,795	36,289	28,134	26,532	24,318	32,331	28,126	31,394	18,180
Number of clinic visits	16,684	14,083	14,610	16,317	16,815	11,049	18,198	15,366	16,770	10,925
WIC participants	5,412	6,854	8,056	8,901	8,756	10,722	11,305	12,139	11,802	11,698
Substance abuse assessments	1,112	1,175	1,305	1,664	1,836	3,283	3,125	1,628	1,077	1,012
<b>Culture and Recreation</b>										
Number of events	200	198	156	163^	107^	137^	204	198	200	280
<b>Conservation</b>										
Number of seminars	454	332	347	450	215	264	397	320	341	502
News releases	189	149	154	104	117	138	108	102	218	232
Volunteers trained	373	333	874	2,129	4,101	6,194	4,909	3,924	3,263	4,119
County extension newsletters	37,345	32,386	53,950	65,071	76,557	79,401	91,275	78,322	90,516	160,965

\* 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, 2012**

<b>Function/Program</b>	<b>Fiscal Year</b>									
	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>General Administration</b>										
Number of voting machines	1,000	1,000	1,000	1,000	1,010	1,420	1,420	1,420	1,420	1,420
<b>Financial Administration</b>										
Formax folder system	0	1	1	1	1	1	1	1	1	1
<b>Public Facilities</b>										
Number of County facilities	34	34	34	36	36	37	37	31	31	31
<b>Equipment Services</b>										
Number of vehicles in County fleet	279	284	301	329	332	324	328	332	322	325
<b>Public Safety</b>										
Number of patrol units	12	13	13	13	15	14	14	16	16	15
Number of illegal dumping surveillance cameras	0	5	5	5	5	5	5	5	5	6
<b>Public Transportation</b>										
Miles of County asphalt roads	308	326	377	436	470	518	564	601	610	625
Number of County bridges maintained	113	113	118	90	90	90	90	90	90	100
<b>Health and Welfare</b>										
Number of medical tables	3	3	3	3	3	11	11	11	10	13
<b>Culture and Recreation</b>										
Acres of open space	672	672	672	672	672	672	672	672	672	672

\* 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.