

COLLIN COUNTY
TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2014



JEFF MAY
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

For the fiscal year ended

September 30, 2014

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, 2014

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INTRODUCTORY SECTION

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COLLIN COUNTY

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

March 27, 2015

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, 2014, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

This report consists of management's representations concerning the finances of Collin County, Texas. Management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, Collin County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Collin County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge, this financial report is complete and reliable in all material respects.

PB&H, L.L.P., a firm of licensed certified public accountants, has audited Collin County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2014, 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 unmodified opinion on Collin County's financial statements for the fiscal year ended September 30, 2014, and they are fairly presented in conformity with

GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Collin County was a part of a broader federally mandated "Single Audit" of federally 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 rate of growth declined but remained positive during the national economic downturn period in 2009, but now the economic activity rivals any of the rapid growth experience in prior years. The population of 854,778 is up 2.4% over the 2013 population of 834,642, 8.0% over the 2010 census population of 791,631, and 448% over the 1980 census population 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 for each annually budgeted 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 has recovered from the economic slowdown in 2009 and is experiencing vibrant economic activity. Tax appraisals in the County increased 9.6% during 2014 of which 3.0% was for new construction and the remainder was increases in existing properties. The one-year population growth rate increased the same rate as 2013 at 2.4%. However, due to major corporate construction projects currently underway this rate of growth is expected to dramatically increase in upcoming years. A new State Farm facility that is under construction in Richardson is expected to bring ten thousand jobs into the area and as many as forty thousand people into the County. Another project in the County, a planned Federal Express facility, is expected to bring in another 1,500 jobs. Toyota is moving its national headquarters to a location that sits on the county line between Collin and Denton Counties. The unemployment rate of 4.6% as of September 30, 2014, (5.5% in 2013) 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 financial, petroleum research, electronics, retail, hotel, food, and insurance institutions. Property tax revenues increased by 6.2% in spite of a slight decrease in the tax rate to \$0.00235 per \$100 of valuation. Real property values are expected to continue to increase at a more rapid pace in 2015.

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 the County will remain a viable option for both industry and its employees. In November of 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 in 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, 2013. This is the thirty-fifth 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 elected officials, department heads, and employees, as well as the Board of District Judges, is greatly appreciated.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jeff May", is positioned above the printed name.

Jeff May, County Auditor



Government Finance Officers Association

**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, 2013

Executive Director/CEO



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2014

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
Mark Reid	Commissioner, Precinct I
Cheryl Williams	Commissioner, Precinct II
Chris Hill	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
Chuck Ruckel	J.P., Precinct III, Place 1
John E. Payton	J.P., Precinct III, Place 2
Warren M. Yarbrough II	J.P., Precinct IV
Shane Williams	Constable, Precinct I
Joe Barton	Constable, Precinct II
Sammy Knapp	Constable, Precinct III
Joe Wright	Constable, Precinct IV

Other County Officials

Jeff May	County Auditor
Pamela Huffman	Director, Juvenile Services
Gary Jackson	Veterans Service Officer

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2014

Carrie T. Brazeal
Jon Kleinheksel
Bill Bilyeu
Sharon Rowe
Michalyn Rains
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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P A T T I L L O , B R O W N & H I L L , L . L . P .
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Commissioners Court
McKinney, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise Collin County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 25, the budgetary comparisons on pages 71 through 74, and the schedule of funding progress on page 75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Collin County, Texas' basic financial statements. The introductory section, the combining and individual nonmajor fund financial statements and schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements 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 do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2015, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Collin County, Texas' internal control over financial reporting and compliance.

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

Waco, Texas
March 27, 2015

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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, 2014. 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 exceeded liabilities (net position) by \$388.1 million on a government-wide basis at September 30, 2014, an increase of \$14.8 million from 2013.
- For 2014, revenues of the County amounted to \$253.6 million. The main revenue sources were property (ad valorem) taxes (\$189.6 million), charges for services (\$44.0 million) and operating grants and contributions (\$13.9 million). These three revenue sources accounted for 76.9%, 17.4%, and 5%, respectively, or 99.8% of total governmental activity revenues.
- Total expenses were \$238.8 million. The functional areas with the largest expense amounts were public safety (\$57.1 million), general administration (\$42.2 million), and public transportation (\$37.7 million).
- Net capital assets were \$419.7 million as of September 30, 2014. Net depreciation expense attributable to assets of governmental activities amounted to \$26 million for 2014.
- An amount of \$11.6 million was paid to eliminate all unfunded liabilities related to the County's retirement program.

Highlights for Fund Financial Statements

The fund financial statements report detailed information about the County's most significant funds using the current financial resources measurement focus and modified accrual basis of accounting.

- The County's governmental funds reported an increase in fund balances of \$33.0 million for fiscal year 2014, as compared to an increase of \$32.7 million for fiscal year 2013.
- The General Fund reported a fund balance of \$196.6 million for September 30, 2014, an increase of \$10.9 million from September 30, 2013. General Fund revenues increased slightly by \$12.6 million (7.8%). General Fund expenditures of \$159.4 million increased by \$18.3 million (13%) from 2013. As a result, General Fund revenues exceeded expenditures by \$11.2 million and an additional net decrease of \$3.1 million in net other financing sources and uses, mostly consisting of transfers to other funds, resulted in the \$10.9 million increase in fund balance in spite of an \$11.6 million payment to supplement the county employees retirement program.

General Financial Highlights

- In 2014, using a \$12 million state grant received at the end of 2011, the County continued its work on the Outer Loop, spending \$8.9 million through 2014 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 2014, the County transferred a net of \$16.1 million 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 position provides information on all County assets and liabilities; the difference between the two is reported as net position. Over time, increases or decreases in net position 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 position of the County changed during the fiscal year presented herein. All changes in net position 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 2009 to record the activity of the Collin County Toll Road Authority. The County Commissioners Court is also the Trustee for the Collin County Toll Road Authority. The Toll Road Authority was established to build and maintain an Outer Loop tolled roadway in the northern and eastern portions of the County. In 2011, 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 and abandoned 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 primarily to other governments and not the general public.

Governmental activities 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 was effective for periods that began 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 2014.
- **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 Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- Regional Toll Road – Outer Loop Grant Special Revenue Fund
- Debt Service Fund
- 2007 Road Bond Capital Project Fund

Each of these funds is classified as a major fund for 2014. 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 on a project life budget, with an assigned project number for tracking and recording each transaction by project and funds in which the budget authority is specifically not granted to Commissioners Court by law.) Budgetary comparison schedules for major governmental funds are presented as required supplementary information. Budgetary comparison schedules for all other 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 Fund (enterprise fund) 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 County and to 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

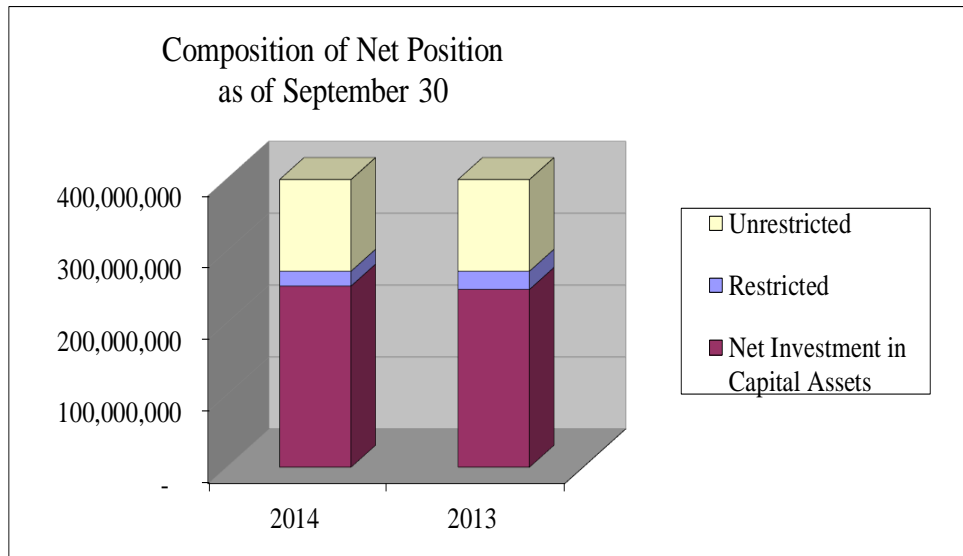
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

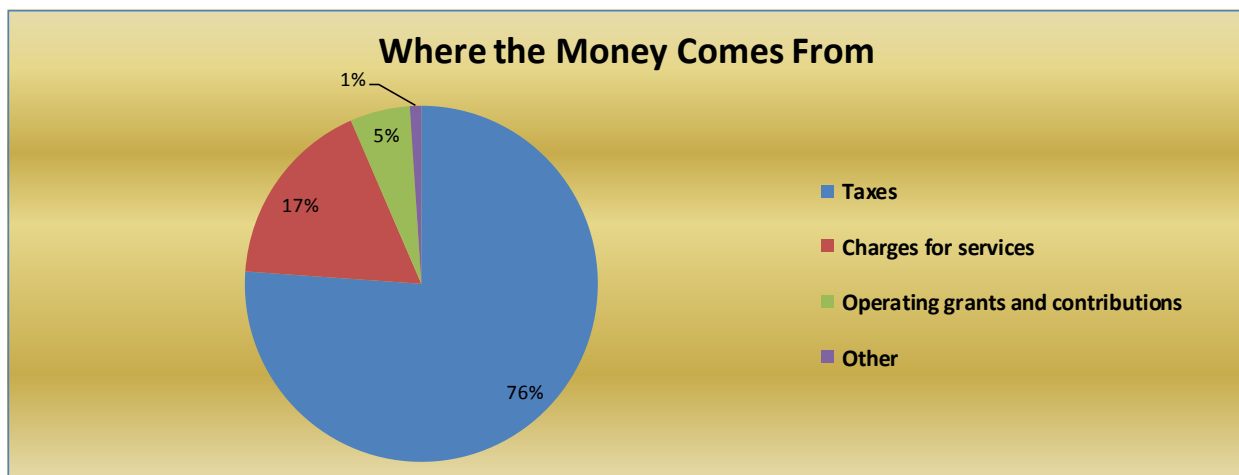
Net position of the County as of September 30, 2014 and 2013, is summarized and analyzed below:



Statement of Net Position As of September 30 (\$ in thousands)		
	2014	2013
Assets:		
Current and Other Assets	\$ 422,604	\$ 391,213
Capital Assets	<u>419,659</u>	<u>438,119</u>
Total Assets	<u>842,263</u>	<u>829,332</u>
Liabilities:		
Current Liabilities	19,553	22,236
Long-term Liabilities	<u>434,637</u>	<u>433,803</u>
Total Liabilities	<u>454,190</u>	<u>456,039</u>
Net Position:		
Net Investment in Capital Assets	251,955	247,266
Restricted	21,373	25,366
Unrestricted	<u>114,745</u>	<u>100,661</u>
Total Net Position	<u>\$ 388,073</u>	<u>\$ 373,293</u>

- Net position serves as a useful indicator of financial position. Assets exceeded liabilities by \$388 million as of September 30, 2014, and by \$373.3 million as of September 30, 2013, a net increase of \$14.7 million.
- Net 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 Position (60.9%). 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. Currently all future debt service payments are required to be paid by future property tax collections.
- Restricted Net Position (5.3%) represents resources subject to external restrictions on their use. Of these restricted net assets, 57.3% of the restricted assets are to repay long-term debt, 37.2% are restricted to provide health care services, 5.4% are restricted for the County's Myers Park Foundation, and the balance is for the grant programs.
- The remaining portion of the County's net position (33.8%) is unrestricted and may be used to meet ongoing obligations.

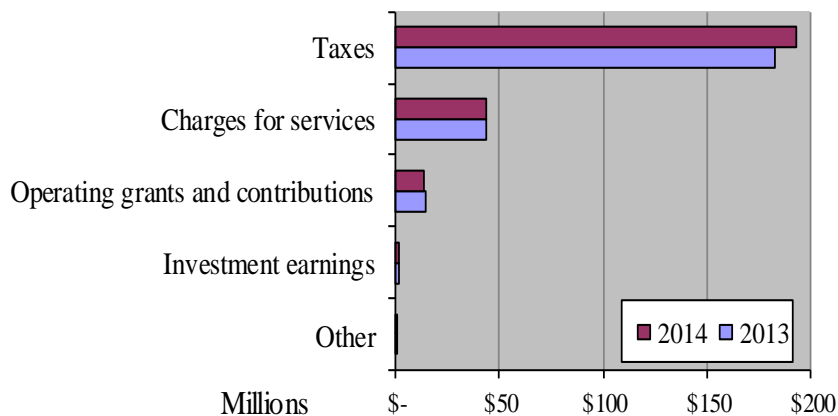
Reflected below is a comparison of Collin County revenues by source.

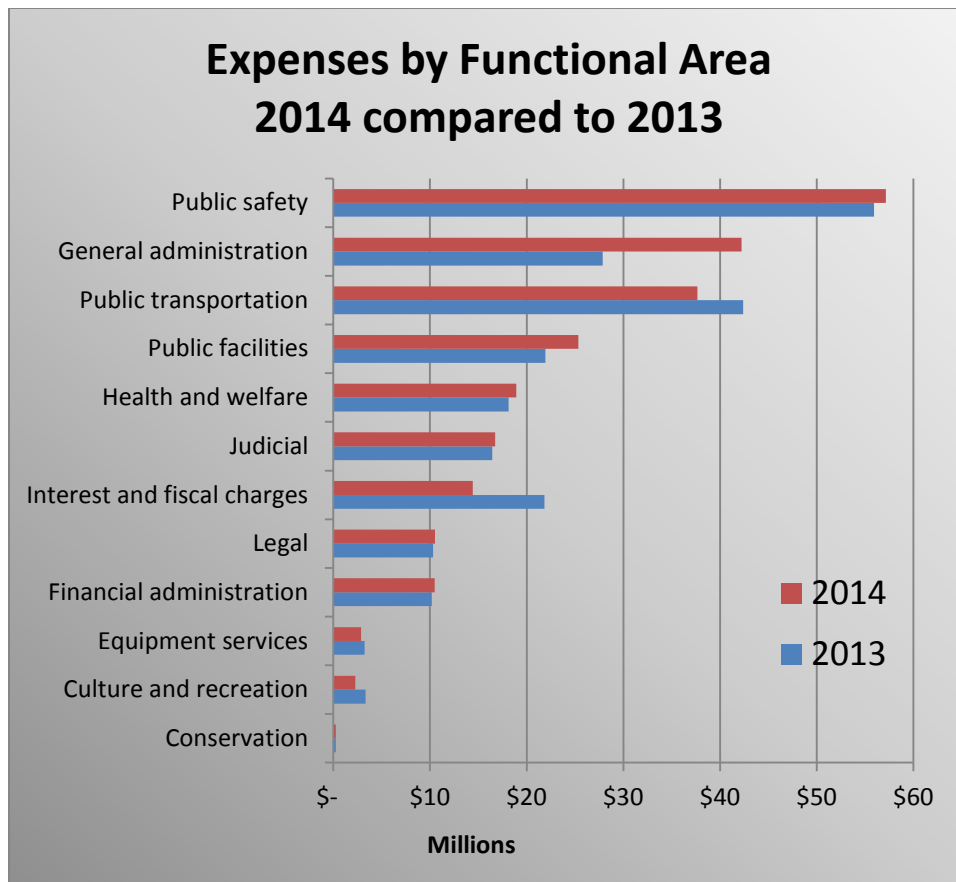


Overall government-wide revenues increased in 2014 over 2013 by \$6.2 million (2.6%), due primarily to higher taxes collected (\$5.1 million, or 2.9%) and more collected in charges for services (\$3.0 million, or 7.6%). A summary of the amounts and more detailed explanation is provided in the table below.

Summary of Changes in Net Position For the Fiscal Years Ended September 30 (\$ in thousands)		
	2014	2013
Revenues		
<u>Program Revenues:</u>		
Charges for services	\$ 44,021	\$ 43,375
Operating grants and contributions	13,926	14,384
Capital grants and contributions	522	931
Total Program Revenues	58,469	58,690
<u>General Revenues:</u>		
Taxes	192,994	183,016
Investment earnings	1,664	1,337
Miscellaneous	468	142
Total General Revenues	195,126	184,495
Total Revenues	253,595	243,185
Expenses		
General administration	42,213	27,867
Judicial	16,727	16,427
Financial administration	10,490	10,168
Legal	10,515	10,301
Public facilities	25,338	21,950
Equipment services	2,855	3,236
Public safety	57,137	55,924
Public transportation	37,670	42,393
Health and welfare	18,933	18,130
Culture and recreation	2,275	3,333
Conservation	256	246
Interest and fiscal charges	14,406	21,847
Total expenses	238,815	231,822
Change in Net Position	14,780	11,363
Net position at beginning of year	373,293	361,930
Net position at end of year	\$ 388,073	\$ 373,293

Governmental Activities - Revenues by Source
For the Fiscal Years Ended September 30





Summarized above are details of government-wide activities of the County for 2014 and 2013.

- 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 remained almost level with a slight decrease of \$222 thousand or 0.4%.
- General revenues consist of taxes (property and mixed beverage tax paid to the County by the State of Texas) and interest, as well as miscellaneous transactions, not attributable or allocable to a specific program. Property taxes, substantially largest of the revenues, increased by \$9.2 million or 5.1%.
- Public transportation expense decreased by \$4.7 million or 11.1%. Many of the road construction projects are joint efforts with cities in the County, with each party contributing 50% of the cost. This activity tends to fluctuate from year to year due to a large number of ongoing projects.
- General Administration expenses increased by \$14.3 million (51.4%) due to \$11.6 million in a one-time payment to TCDRS, a \$1.011 million increase in computer equipment purchases and a \$742 thousand increase in software maintenance.
- Public Facilities expenses increased by \$3.4 million (15.4%) due to an increase in depreciation expense impart to adding historical buildings.

Total Cost and Net Cost of Governmental Activities for Collin County For the Six Largest Functions by Expense For the Fiscal Years Ended September 30				
(\$ in thousands)				
Functions/Programs	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
Public safety	\$ 57,137	\$ 55,924	\$ 42,886	\$ 42,223
Public transportation	37,670	42,393	18,153	24,746
General administration	42,213	27,867	33,645	18,144
Interest and fiscal charges	14,406	21,847	14,261	21,547
Public Facilities	25,338	21,950	25,263	21,811
Health and welfare	18,933	18,130	13,007	11,131
Other	43,118	43,711	33,133	33,530
Total	\$ 238,815	\$ 231,822	\$ 180,348	\$ 173,132

Financial Analysis of the County's Funds

The County operates using a fund accounting system to ensure segregation of funds as needed or required. 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 \$405.8 million, an increase of \$33 million (8.9%) from the prior year.

As required by GASB 54, the classifications of fund balance are split into as many as five categories: nonspendable, restricted, committed, assigned, or unassigned. The County currently has no assigned fund balance.

A portion of fund balance (62.1%, or \$251.9 million) of the governmental funds has been designated as nonspendable, restricted, or committed. The remaining \$153.9 million is classified as unassigned and is available to meet current needs as determined by the Commissioners Court. The unassigned fund balance can only exist in the General Fund since all other funds by definition are restricted or committed.

Governmental Funds - Total Fund Balance as of September 30, 2014 (in thousands)				
<u>Fund Balance:</u>		<u>Major Purposes for Classification</u>		
Nonspendable	\$ 16,765	4.1%	Inventories, Toll Road, Conservation District, Animal Shelter	
Restricted	214,920	53.0%	Housing Finance, Records, Road Construction, Debt Service, Special Revenues	
Committed	20,273	5.0%	Healthcare, Permanent Improvement, Capital Murder Cases, Special Elections, Utility Price Changes, Pre-trial Release, Jury, Myers Park, Code Inspection	
Unassigned	<u>153,882</u>	<u>37.9%</u>	General Fund	
	<u>\$ 405,840</u>	<u>100.0%</u>		

Changes in Fund Balance – Major Funds

In 2014, the County is presenting six major funds:

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- RTR – Outer Loop Grant Special Revenue Fund
- Debt Service Fund
- 2007 Road Bond Capital Project Fund

Funds are required to be reported as major funds when 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.

At the end of 2014, the unassigned fund balance of the General Fund was \$153.9 million. The total fund balance in the General Fund was \$196.6 million, an increase of \$10.9 million or 12.3% from 2013.

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

General Fund Revenue Highlights:

- Property tax revenues increased by \$11.5 million (8.9%) from the prior year.
- Federal and state funds increased by \$1.3 million due to:
 - (1) \$793 thousand increase in Mixed Beverage Tax Collection as a result of increased liquor sales; &
 - (2) \$564 thousand increase in Non-Capital Grant Proceeds Indigent Defense Health and Welfare; Quarterly amounts increased from \$120,400 in FY13 to \$151,434 in FY14 and received an Excess Payment of \$413,003 in FY14 but only \$1,778 in FY13.
- Fees and Charges for Services remained relatively stable with a 0.2% increased.
- Fines decreased by \$380 thousand (17.7%) due to decline in issuance of tickets:
 - (1) DPS troopers didn't have enough officers to issue tickets;
 - (2) NTTA switched their process for issuance of tickets.
- Investment earnings were increased by \$638 thousand (131.2%) due to having more funds to invest, changing market conditions and changing investment strategies while protecting the principal being invested.

General Fund Expenditure Highlights:

- General administration expenditures increased by \$14.1 million due to \$11.6 million in a one-time payment to TCDRS and adding additional computer equipment and software maintenance.
- Health and Welfare increased by \$1.6 million primarily due to an increase in indigent defense cost in our court system.
- All other functional areas show slight increases from the prior year primarily due to an increase in labor costs.

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 cost of road projects shared with the State are also included.

In 2005, Collin County began a program to convert all rock roads to asphalt in order to reduce dust and increase the useful life of the roads. The program is geared to convert the roads at a rate of 50 miles per year. The County completed 20.10 miles in 2014. As of September 30, 2014, the County had resurfaced 422 miles of roads or an average of 35.2 miles per year.

At the end of 2014, the fund balance of the General Road and Bridge Fund was \$22.7 million, an increase of \$3.6 million (18.8%) from the prior year. General Road and Bridge Fund revenues include fees and permits, property taxes, and fines and forfeitures.

Highlights of financial activities in the General Road and Bridge Fund are as follows:

General Road and Bridge Revenue Highlights

- Property tax revenues increased \$936 thousand (40%) over the prior year.
- Revenues from Fees and Charges for Services increased by \$931 thousand in 2014. The higher revenues are attributed to an increase in revenues from vehicle registrations.

General Road and Bridge Expenditures Highlights

- Road construction and maintenance expenditures decreased by \$2.7 million in 2014 over the prior year, mostly due to a reduction in maintenance and operating costs from reduced costs for road materials.
- Capital outlay expenditures of \$3.2 million increased in 2014 by \$1.9 million (146.7%) from the prior year due to upgrades of equipment.

Health Care Foundation Special Revenue 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 43.7% of the funding for the Health Care Foundation Fund in 2014.

The total fund balance of \$7.7 million is a \$783 thousand decrease (9.2%) from the prior year. Highlights of changes in fund balance in the Health Care Foundation Fund were:

Health Care Revenues

- Federal and state funds decreased by \$1.2 million in 2014 due to a one-time windfall in 2013 from Medicaid 1115 Waiver funding that was not received in 2014.
- Fees and charges for service remained stable at \$278 thousand with an increase of less than \$1 thousand.
- Rental revenues increased \$88 thousand (8.0%). The Healthcare Foundations facilities have space leased out to the private sector to help support the program.
- Investment revenue increased \$103 thousand (332%) due to changing market conditions and changes in investment strategies while emphasizing the safety of principal.

Health Care Expenditures Highlights

- Expenditures decreased \$203 thousand (7.6%) from 2013. The decrease is mostly attributed to a reduction in healthcare costs due to the restructuring of the indigent healthcare system.

RTR – Outer Loop Grant Special Revenue Fund

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 an Outer Loop around the Dallas – Fort Worth metroplex and through 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 not recognized until expenditures are incurred, which results in zero dollars in fund balance. No revenues or expenditures were recognized in 2014 even though the project is still active and funds are encumbered to continue the construction.

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 2014 by \$1.9 million over the 2013 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 debt service requirements and other debt-related expenditures. The County sets aside a portion of property taxes to meet its debt service requirements.

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

Debt Service Fund Revenues Highlights

- In 2014, property taxes allocated for debt service were \$45.6 million approximately \$3.6 million lower than 2013.
- Interest earned was approximately \$7.4 thousand; \$279.9 thousand lower than the prior year due to market conditions for investing in the short term.

Debt Service Fund Expenditures Highlights

- Debt service expenditures for 2014 debt service and fees were \$43.9 million, of which \$508 thousand was part of bond refunding transactions. Expenditures were \$5.4 million lower than in 2013.

2007 Road Bond Capital Project Fund

The 2007 Road Bond Capital Project Fund is used to account for proceeds of road bonds authorized by voters on November 6, 2007. The total authorized for roads and highways was \$235,600,000. Only a portion of the bonds have been issued to-date (in six series), beginning in 2008 and ending in 2014. The remainder of the bonds will be sold as needed. The total issued through September 30, 2014 is \$151,245,000:

- 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
- Series 2013A: \$25,665,000 issued June 1, 2013
- Series 2014: \$25,045,000 issued June 9, 2014

In 2014 the fund balance increased by \$16.7 million; key factors in the change in fund balance are:

2007 Road Bond Capital Project Fund Revenues/ Other Financing Sources

- Investment earnings increased by \$29 thousand (9.6%) due to having more funds to invest from an additional bond issue.
- Received bond proceeds and premiums of \$27.4 million.
- A receivable was increased by \$339 thousand due to the sale of assets to the Collin County Toll Road Authority Fund for Outer Loop activity.

2007 Road Bond Capital Project Fund Expenditures

- Capital outlay for road projects in 2014 was \$12.9 million, which is \$1.5 million less than in 2013.

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
- Capital outlay

The final amended budget for the General Fund expenditure appropriation was \$181.1 million or \$1.6 million more than the original adopted budget of \$179.5 million (excluding transfers). Actual expenditures for 2014 were \$159.4 million or \$21.7 million (12.0%) less than the final amended budget.

General Fund revenues for 2014 were more than the estimate by \$3.9 million. This is highlighted as follows:

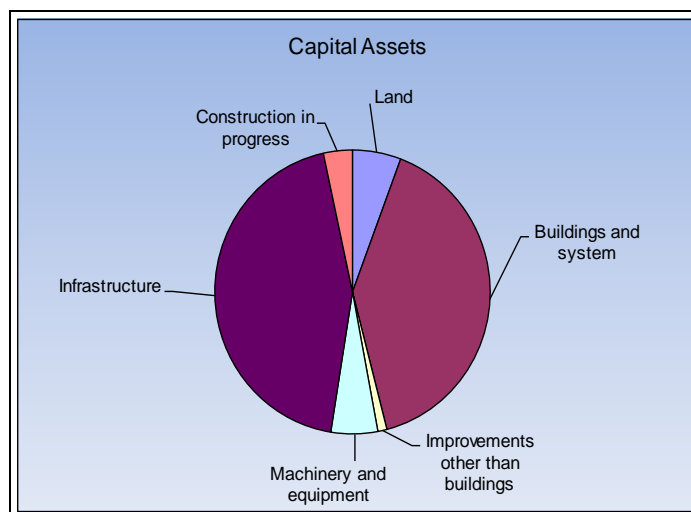
- Taxes – \$1.4 million higher
- Federal and state funds - \$1.9 million higher
- Fees and Charges for Services - \$263 thousand higher
- Fines and forfeitures - \$366 thousand lower
- Interest – \$400.2 thousand higher
- Miscellaneous revenues - \$62 thousand higher

The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2014, the departments that contributed to actual expenditures being \$21.7 million lower than budgeted expenditures were as follows:

- General administration was less than budget by \$8.6 million. Highlights about this budget variance are as follows:
 - Actual expenditures for the County Clerk were \$954 thousand less than budgeted expenditures in the Maintenance and Operating Category mostly due to a revised budget being established for archive and restoration (restricted funds) that was not utilized.
 - Actual expenses for the Non-Departmental were under budget by \$1.7 million in the salary and benefit category due to unused budget for temporary workers.
 - Actual expenditures were \$3.4 million under budget for Non-Departmental in the maintenance and operating category primarily because of maintenance contracts coming in well under budget.
 - Actual expenses for Information Technology were \$182 thousand under budget in the maintenance and operating category.
 - Actual expenses for Telecommunications in the maintenance and operating category were under budget by \$695 thousand.
 - Housing Finance Corporation was under budget by \$539 thousand for its maintenance and operating category.
- Judicial actual expenditures were less than budget by \$703 thousand. Highlights regarding this budget variance are as follows:
 - The County Courts-at-Law utilized all but \$78 thousand of their \$2.9 million budget.
 - The County Court-at-Law Clerks had \$97 thousand remaining in their \$1.6 million salary and benefit budget at year end.
 - The County Clerks – Probate/Mental Department left \$67 thousand unused of their \$572 thousand budget.
 - The District Courts had \$44 thousand unspent of their \$3.4 million combined budget at year end.
 - The Jury Services – District Clerk Department had \$186 thousand remaining of their \$873 thousand budget remaining at year end in maintenance and operating.
 - The Justice of the Peace departments left \$98 thousand of their combined \$2.2 million budget unspent.

- Financial administration actual expenditures were less than budget by \$479 thousand. Highlights of this budget variance are as follows:
 - Salaries and benefits came in under budget as follows:
 - County Auditor - \$62 thousand under budget
 - Budget Director - \$54 thousand under budget
 - The Treasury Department - \$10 thousand under budget
 - The Tax Appraisal District - \$33 thousand under budget
 - Tax Assessor-Collector \$206 thousand under budget
 - Purchasing Department \$92 thousand under budget
- Legal actual expenditures for the District Attorney's Office were less than budget by \$423 thousand under budget. This is highlighted as follows:
 - Salaries and benefits were lower than budgeted by \$333 thousand
 - Maintenance and operating was \$88 thousand less than budget at year end
 - Travel and training was \$3 thousand less than budget.
- Public facilities expenditures were less than budget by \$1.5 million of the \$12.3 million budget. Highlights are as follows:
 - The Building Superintendent budget was \$841 thousand less than budget in the maintenance and operating category.
 - Permanent Improvement was \$573 thousand under budget in the maintenance and operating category.
- Equipment services expenditures were lower than budget by \$612 thousand primarily due to the maintenance and operating category coming in under budget.
- Public safety expenditures were lower than budget by \$1.8 million. Highlights of this budget variance are as follows:
 - The Sheriff's Office budget was \$252 thousand less than budget, of which \$113 thousand was payroll related and \$133 maintenance and operating related.
 - The Jail Operations Department maintenance and operating budget was under budget by \$606 thousand in the maintenance and operating category, of which \$465 thousand was left over at year end in the food supplies account.
 - The Minimum Security Operations maintenance and operating expenditures were \$163 thousand under budget.
 - Homeland Security was \$310 thousand under budget in the salaries and benefit category.
- Health and welfare expenses were \$283 thousand under budget, of which most was due to inmate health coming in under budget (\$192 thousand) and Substance Abuse salaries and benefits (\$68 thousand).
- Capital outlay, which is presented separately from functional activities, was \$7.1 million under budget, of which \$1.5 million was for IT projects, \$2.0 million was for Telecommunication projects, \$2.5 million was for Permanent Improvement projects, and \$655 thousand was for Equipment Services Department.

Capital Assets and Debt Administration



Capital Assets As of September 30 (\$ in thousands)		
	2014	2013
Land	\$ 32,771	\$ 32,712
Buildings and system	258,913	257,187
Improvements other than buildings	7,526	6,607
Machinery and equipment	70,690	66,162
Infrastructure	293,747	291,663
Construction in progress	19,730	21,457
Total capital assets	683,377	675,788
Less: Accumulated Depreciation	(263,718)	(237,669)
Total capital assets	<u>\$ 419,659</u>	<u>\$ 438,119</u>

Capital Assets

The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2014, was \$419.6 million, a decrease of \$18.6 million from 2013.

Graphically, the contribution of each type of asset is shown on the chart above.

Details by type of activity are summarized below:

Major changes for 2014 are:

- Added Historical buildings for increase of 1.7 million
- Added purchases of \$6.5 million to Machinery and Equipment; purchases were offset by \$2 million in items written off when sold as surplus or traded in.
- Infrastructure increased by \$6.3 million, primarily for road construction.
- Construction in Progress decreased by a net of \$1 million (\$1.4 million increase for new projects less \$2.4 million for completed projects.)
- Accumulated depreciation net increase of \$26 million.

Long-term Debt

At September 30, 2014, the County had \$391.41 million in outstanding debt, a slight decrease of \$1.94 million (0.5%).

In 2014, the County:

- Issued \$2.2 million for park/open space projects
- Issued \$25.045 million for road and bridge projects
- New issues refunded \$21.18 million in existing debt to take advantage of savings due to lower interest rates.
- Paid \$27,165 thousand in debt service principal and \$16.2 million in interest costs to service debt.

Long-Term Debt by Intended Use of Proceeds As of September 30 (\$ in thousands)		
	<u>2014</u>	<u>2013</u>
Road and Bridge Projects	\$ 270,355	\$ 262,765
Public Facilities/Park Projects	<u>121,055</u>	<u>130,585</u>
Total Long-Term Debt	<u>\$ 391,410</u>	<u>\$ 393,350</u>

Additional information on capital asset activity and long-term debt activity can be found in the notes to the financial statements.

Economic Factors

The following economic factors are reflected in the 2014 General Fund and other budgets:

- The percentage increase in net taxable real property assessed value for fiscal year 2014 taxes was 6.2% (2013 increase was 3.0%).
- The average unemployment rate in Collin County for 2014 was 4.6% (5.5% in 2013).

Collin County relies on property taxes for operations since over 67% of the County's total revenues come from property taxes. Over the past few decades, the County has experienced consistent large increases (from 5% to 12%) in taxable values with the exception of 2009 when the County experienced a slight decrease. After 2009, increases have slowly increased back up to levels seen in recent decades. In 2014 the County experienced a 9.2% increase in the net taxable value of which 3.0% was new construction and 6.2% was an increase in existing property values. After experiencing an unemployment rate recent-year high of 7.8% in 2009, the rate has consistently decreased each year to its current rate of 4.6%. The County is experiencing a rapidly increasing population growth as it has been accustomed to in the past few decades. This year the County added over 20,000 residents, an average of 55 people per day. The County continues to aggressively invest in road and bridge projects across the County to meet the transportation needs of its residents and businesses to make the County an attractive place to live, to work and to do business.

During 2014, there were 20,136 people added to the County's population. This growth rate is expected to increase over the next couple of years due to large corporate projects moving into the County. State Farm is currently building a facility in Richardson fully within the County that is expected to employ 10,000 people and bring another 40,000 people to the area. Federal Express is planning on constructing a facility in Frisco that will bring in another 1,500 jobs. Toyota is moving their national headquarters to Plano which will be built on the county line between Collin and Denton Counties. Collin County is poised to be one of the fastest growing counties in the nation in upcoming years, just as the County has been in recent decades. In the last ten years the County added 195,321 people, an increase of 29.6%. The rate of and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

The 2010 Census showed the County population at 782,341 as of April 1, 2011. The 2010 Census is a 196% increase over the 1990 census of 264,036, and a 59% increase over the 2000 census of 491,772. The estimated population as of September 30, 2014 is 854,778 according to the Bureau of Economic Analysis which is an increase of 72,437 or 9.3% over the 2010 Census. Collin County is currently the 6th most populous county of the 254 counties in the State of Texas.

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 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 County (to the south). 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 the Sam Rayburn Tollway (State Highway 121) to the North Texas Tollway Authority, which also operates the Dallas North Tollway. The Sam Rayburn Tollway was dedicated in 2011 and now provides easy access to the DFW International Airport, Fort Worth and points west.

In 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 is planned to 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 at a later time. CCTRA has also begun construction and has completed some of 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 toll road that is operated and managed by NTTA will continue to fund road construction for years to come. The State of Texas and the Regional Transportation Council (RTC) have identified various road and bridge projects across the Dallas – Fort Worth metroplex to fund with the transfer of the Sam Rayburn Tollway to the NTTA. A significant portion of these projects (over \$900 million) are planned or under construction in Collin County.

Revenues estimates in 2015 are \$301.5 million, an increase of 7.8% over the 2014 adopted budgeted estimates of \$279.8 million. Property taxes of \$202.7 million account for 67.5% of the County's revenue estimates.

The County's expenditure budget for 2014, which includes expenditures and transfers out, totals \$301.5 million. The General Fund expenditure budget in 2015 is \$166.6 million or 55.3% of the total adopted budget. An amount of \$45.5 million (15.1% of the total) is budgeted for debt services.

There are several significant events expected to have an impact in 2015 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 2014 have helped the county to provide preventative and minor medical care in cities where the indigent population is located. Increasing medical care cost 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. Medicaid 1115 plans are being put in place, with the County as the anchor county in a new state regional provider.

As of September 30, 2014, the unassigned fund balance for the General Fund was \$153.9 million which is 86.9% of the General Fund expenditure budget for 2015 or 337 operating days. The County has eliminated all long-term unfunded liabilities from employee retirement and health care benefits by changing policies and using excess reserves to pay down the liabilities. As such, the County is in excellent shape to endure a future economic downturn; however, the economy of the County continues to thrive despite the sluggish recovery of the national economy. The County will continue to closely monitor its expenditures to ensure that taxpayer dollars are spent wisely and in accordance with sound fiscal management policies.

In June of 2014 the County issued bonds of \$2.2 million for park and open space projects as well as \$25.045 million for road and bridge projects. The County partners with cities located within the county to enhance parks and transportation for citizens across the County. There are additional bond issues planned in upcoming years that have been approved by voters.

In 2006, the County began 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. In 2013 the County was awarded a \$436 thousand grant by the Texas Indigent Defense Commission (TIDC) to continue to enhance this software to improve the processes for appointing and tracking information for providing attorneys to indigents. This project implementation has continued through 2014.

Additional projects include:

- Probate court implemented in February 2007
- Civil courts came on-line in March 2008
- Justice of the peace courts implemented in July 2009
- Configuration testing in process for criminal courts module, sheriff's office and jail administration
- District attorney implemented in 2010
- Constables implemented in 2011
- Sheriff's office, jail administration and community supervision implemented in December 2011

The property tax rate for 2015 was lowered to \$0.235 per \$100 from \$0.2375 per \$100 of valuation in 2014. 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 is in excellent fiscal condition to endure any future revenue shortfalls, should they occur; however, significant revenue shortfalls are unlikely due to the vibrant economic activity occurring within the County. Future fiscal pressures from rising health care costs along with changing health care laws, demand for constituent services, and costs of road construction could place pressure on the low tax rate in future years.

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.

BASIC FINANCIAL STATEMENTS

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COLLIN COUNTY, TEXAS

Statement of Net Position

September 30, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Cash	\$ 39,546,966	\$ 1,515,927	\$ 41,062,893	\$ 136,638
Investments	366,382,253	1,729,254	368,111,507	-
Receivables (net of allowance for uncollectibles)	9,379,304	-	9,379,304	-
Prepaid expenses	775,129	-	775,129	-
Internal balances	18,949,775	(18,949,775)	-	-
Inventories	3,275,444	-	3,275,444	-
Capital assets (net of accumulated depreciation):				
Land	23,005,019	9,765,764	32,770,783	-
Buildings and system	162,681,584	-	162,681,584	-
Improvements other than buildings	4,314,794	-	4,314,794	-
Machinery and equipment	22,150,335	-	22,150,335	-
Infrastructure	178,010,731	-	178,010,731	-
Construction in progress	13,726,918	6,003,487	19,730,405	-
Total assets	<u>\$ 842,198,252</u>	<u>\$ 64,657</u>	<u>\$ 842,262,909</u>	<u>\$ 136,638</u>
Liabilities:				
Accounts payable and other current liabilities	16,168,129	-	16,168,129	132,113
Due to other governments	1,460	-	1,460	-
Unearned revenue	3,384,047	-	3,384,047	-
Noncurrent liabilities:				
Due within one year	36,534,647	-	36,534,647	-
Due in more than one year	<u>398,101,884</u>	<u>-</u>	<u>398,101,884</u>	<u>-</u>
Total liabilities	<u>454,190,167</u>	<u>-</u>	<u>454,190,167</u>	<u>132,113</u>
Net position:				
Net investment in capital assets	236,185,265	15,769,251	251,954,516	-
Restricted for:				
Debt service	12,533,122	-	12,533,122	-
Health Care Foundation	7,703,192	-	7,703,192	-
Myers Park Foundation	15,355	-	15,355	-
Grant programs	1,121,096	-	1,121,096	-
Unrestricted (deficit)	<u>130,450,055</u>	<u>(15,704,594)</u>	<u>114,745,461</u>	<u>4,525</u>
Total net position	<u>\$ 388,008,085</u>	<u>\$ 64,657</u>	<u>\$ 388,072,742</u>	<u>\$ 4,525</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 Year Ended September 30, 2014

Fuctions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental activities:								
General administration	\$ 42,213,129	\$ 8,253,921	\$ 307,814	\$ 6,450	\$(33,644,944)	\$ -	\$(33,644,944)	
Judicial	16,727,057	4,652,364	933,411	1,375	(11,139,907)	-	(11,139,907)	
Financial administration	10,490,374	3,564,206	2,190	-	(6,923,978)	-	(6,923,978)	
Legal	10,514,652	286,131	228,355	1,711	(9,998,455)	-	(9,998,455)	
Public facilities	25,337,831	-	63,072	12,118	(25,262,641)	-	(25,262,641)	
Equipment services	2,855,093	-	2,774	5,967	(2,846,352)	-	(2,846,352)	
Public safety	57,137,306	10,117,479	3,910,944	222,851	(42,886,032)	-	(42,886,032)	
Public transportation	37,669,979	16,871,159	2,396,181	249,627	(18,153,012)	-	(18,153,012)	
Health and welfare	18,932,952	274,801	5,650,846	5	(13,007,300)	-	(13,007,300)	
Culture and recreation	2,275,303	707	284,418	21,476	(1,968,702)	-	(1,968,702)	
Conservation	255,552	-	-	-	(255,552)	-	(255,552)	
Interest and fiscal charges	14,406,180	-	145,556	-	(14,260,624)	-	(14,260,624)	
Total governmental activities	238,815,408	44,020,768	13,925,561	521,580	(180,347,499)	-	(180,347,499)	
Business-type activities:								
Toll Road Authority	-	-	-	-	-	-	-	
Total business-type activities	-	-	-	-	-	-	-	
Total primary government	238,815,408	44,020,768	13,925,561	521,580	(180,347,499)	-	(180,347,499)	
Component unit:								
Health and welfare	44,435	-	48,861	-				4,426
Total component unit	\$ 44,435	\$ -	\$ 48,861	\$ -				4,426
General revenues:								
Property taxes					189,588,043	-	189,588,043	-
Mixed beverage tax					3,406,138	-	3,406,138	-
Investment earnings					1,663,328	903	1,664,231	99
Miscellaneous					468,097	-	468,097	-
Total general revenues					195,125,606	903	195,126,509	99
Change in net position					14,778,107	903	14,779,010	4,525
Net position - beginning of year					373,229,978	63,754	373,293,732	-
Net position - end of year					\$ 388,008,085	\$ 64,657	\$ 388,072,742	\$ 4,525

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

COLLIN COUNTY, TEXAS

Balance Sheet

Governmental Funds

September 30, 2014

Assets	General Fund	General Road and Bridge	Health Care Foundation	RTR - Outer Loop
Cash	\$ 31,640,835	\$ 294,315	\$ 773,439	\$ -
Investments	151,861,844	19,825,195	7,059,016	3,377,541
Receivables:				
Taxes (net of allowance for uncollectibles)	2,271,673	52,443	-	-
Fines and fees	1,206,324	834,575	-	-
Due from other governments	1,327,864	374,459	-	-
Due from other funds	1,447,334	-	-	-
Advance to other funds	17,502,142	-	-	-
Interest	335,000	-	17,125	-
Miscellaneous	410,856	89,622	1,200	-
Inventories	587,535	2,687,909	-	-
Total assets	<u>\$ 208,591,407</u>	<u>\$ 24,158,518</u>	<u>\$ 7,850,780</u>	<u>\$ 3,377,541</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts payable	\$ 3,390,175	\$ 390,929	\$ 47,684	\$ 170,983
Payroll related costs payable	5,340,608	143,546	57,299	-
Lease deposits payable	-	-	42,605	-
Due to other governments	554	15	-	-
Due to other funds	-	-	-	28,539
Unearned revenue	-	-	-	3,178,019
Total liabilities	<u>8,731,337</u>	<u>534,490</u>	<u>147,588</u>	<u>3,377,541</u>
Deferred Inflows of Resources:				
Unavailable revenue - fines and fees	1,206,324	834,575	-	-
Unavailable revenue - property taxes	2,011,641	53,822	-	-
Total deferred inflows of resources	<u>3,217,965</u>	<u>888,397</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	16,764,677	-	-	-
Restricted	5,722,349	22,735,631	7,703,192	-
Committed	20,273,210	-	-	-
Unassigned	153,881,869	-	-	-
Total fund balances	<u>196,642,105</u>	<u>22,735,631</u>	<u>7,703,192</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 208,591,407</u>	<u>\$ 24,158,518</u>	<u>\$ 7,850,780</u>	<u>\$ 3,377,541</u>

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

Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ 40,846	\$ 651,150	\$ 1,532,575	\$ 34,933,160
11,706,029	106,056,238	59,191,335	359,077,198
756,910	-	-	3,081,026
-	-	-	2,040,899
-	-	807,210	2,509,533
-	-	-	1,447,334
-	375,983	1,355,057	19,233,182
-	-	-	352,125
29,337	860,000	3,015	1,394,030
-	-	-	3,275,444
<u>\$ 12,533,122</u>	<u>\$ 107,943,371</u>	<u>\$ 62,889,192</u>	<u>\$ 427,343,931</u>

\$ -	\$ 1,330,437	\$ 1,074,591	\$ 6,404,799
-	-	70,243	5,611,696
-	-	-	42,605
-	-	891	1,460
-	-	1,249,669	1,278,208
-	-	206,028	3,384,047
-	1,330,437	2,601,422	16,722,815

-	-	-	2,040,899
674,916	-	-	2,740,379
674,916	-	-	4,781,278

-	-	-	16,764,677
11,858,206	106,612,934	60,287,770	214,920,082
-	-	-	20,273,210
-	-	-	153,881,869
11,858,206	106,612,934	60,287,770	405,839,838

<u>\$ 12,533,122</u>	<u>\$ 107,943,371</u>	<u>\$ 62,889,192</u>	<u>\$ 427,343,931</u>
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COLLIN COUNTY, TEXAS

Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position

September 30, 2014

Total fund balances – governmental funds \$ 405,839,838

Amounts reported for governmental activities in the statement of
net position are different because:

Prepaid capital project construction payments made to construct
assets that will be donated to other local governments upon completion 775,129

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	\$ 23,005,019
Buildings and systems	160,617,310
Improvements other than buildings	4,314,794
Machinery equipment	22,091,255
Infrastructure	178,010,731
Construction in progress	<u>13,726,918</u>

Total capital assets 401,766,027

Other long-term assets are not available to pay for current period
expenditures and, therefore, are reported as unavailable
revenue in the funds:

Fines and fees earned in the current fiscal year but are not
available to provide for current financial resources, and
therefore, are reported as unavailable revenue in the funds. \$ 2,040,899

Property taxes earned in the current fiscal year but are not
available to provide for current financial resources, and
therefore, are unavailable in the funds. 2,740,379

Total unavailable revenue 4,781,278

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 position. 8,134,851

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	(4,039,191)
Bonds, notes and loans payable	(391,410,000)
Compensated absences	(6,742,127)
Unamortized bond premiums	<u>(31,097,720)</u>

Total liabilities (433,289,038)

Net position of governmental activities \$ 388,008,085

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, 2014

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Revenues:			
Property taxes	\$ 140,746,018	\$ 3,189,577	\$ -
Licenses and permits	456,366	3,978	-
Federal and state funds	6,361,798	-	39,367
Fees and charges for services	19,099,538	16,510,912	227,777
Fines and forfeitures	1,763,311	1,969,559	-
Other local government funds	-	38,431	-
Rental	302,820	-	1,183,793
Interest	1,123,376	27,338	79,833
Miscellaneous	774,800	499,917	134,292
Total revenues	<u>170,628,027</u>	<u>22,239,712</u>	<u>1,665,062</u>
Expenditures:			
Current:			
General administration	37,944,750	-	-
Judicial	15,063,445	-	-
Financial administration	10,301,765	-	-
Legal	10,388,114	-	-
Public facilities	10,804,060	-	79,894
Equipment services	2,217,536	-	-
Public safety	53,594,955	-	-
Public transportation	-	15,510,793	-
Health and welfare	13,679,712	-	2,361,082
Culture and recreation	937,036	-	-
Conservation	256,500	-	-
Capital outlay	4,226,191	3,244,208	7,283
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Advance refunding escrow	-	-	-
Total expenditures	<u>159,414,064</u>	<u>18,755,001</u>	<u>2,448,259</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,213,963</u>	<u>3,484,711</u>	<u>(783,197)</u>
Other financing sources (uses):			
Transfers in	85,141	-	-
Transfers out	(460,896)	-	-
Sale of assets	84,928	153,305	-
Debt issuance	-	-	-
Refunding escrow payments	-	-	-
Premium (discount) on sale of bonds	-	-	-
Total other financing sources (uses)	<u>(290,827)</u>	<u>153,305</u>	<u>-</u>
Net change in fund balances	10,923,136	3,638,016	(783,197)
Fund balances – beginning	<u>185,718,969</u>	<u>19,097,615</u>	<u>8,486,389</u>
Fund balances – ending	<u>\$ 196,642,105</u>	<u>\$ 22,735,631</u>	<u>\$ 7,703,192</u>

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

RTR - Outer Loop	Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ -	\$ 45,583,847	\$ -	\$ 400	\$ 189,519,842
-	-	-	-	460,344
-	145,556	-	6,996,927	13,543,648
-	-	-	3,568,618	39,406,845
-	-	-	416,207	4,149,077
-	-	1,500,000	-	1,538,431
-	-	-	-	1,486,613
-	7,419	330,870	86,032	1,654,868
-	-	-	174,052	1,583,061
-	<u>45,736,822</u>	<u>1,830,870</u>	<u>11,242,236</u>	<u>253,342,729</u>
-	-	-	840,363	38,785,113
-	-	-	1,652,126	16,715,571
-	-	-	-	10,301,765
-	-	-	136,369	10,524,483
-	-	-	22,673	10,906,627
-	-	-	-	2,217,536
-	-	-	3,040,948	56,635,903
-	-	-	342,517	15,853,310
-	-	-	2,983,618	19,024,412
-	-	-	-	937,036
-	-	-	-	256,500
-	-	12,905,428	4,185,872	24,568,982
-	27,165,000	-	-	27,165,000
-	16,196,082	-	-	16,196,082
-	225,921	-	-	225,921
-	<u>282,530</u>	<u>-</u>	<u>-</u>	<u>282,530</u>
-	<u>43,869,533</u>	<u>12,905,428</u>	<u>13,204,486</u>	<u>250,596,771</u>
-	<u>1,867,289</u>	<u>(11,074,558)</u>	<u>(1,962,250)</u>	<u>2,745,958</u>
-	-	-	643,195	728,336
-	-	-	(267,440)	(728,336)
-	-	338,385	51	576,669
-	21,295,000	25,045,000	2,085,000	48,425,000
-	(23,200,000)	-	-	(23,200,000)
-	<u>1,937,946</u>	<u>2,440,000</u>	<u>115,000</u>	<u>4,492,946</u>
-	<u>32,946</u>	<u>27,823,385</u>	<u>2,575,806</u>	<u>30,294,615</u>
-	<u>1,900,235</u>	<u>16,748,827</u>	<u>613,556</u>	<u>33,040,573</u>
-	<u>9,957,971</u>	<u>89,864,107</u>	<u>59,674,214</u>	<u>372,799,265</u>
<u>\$ -</u>	<u>\$ 11,858,206</u>	<u>\$ 106,612,934</u>	<u>\$ 60,287,770</u>	<u>\$ 405,839,838</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, 2014

Net change in fund balances – governmental funds \$ 33,040,573

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	\$ 15,864,174	
Capital assets decreases	(975,008)	
Depreciation expense for all capital assets	(33,253,293)	
Total change in capital assets activity		(18,364,127)

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 position.	(48,425,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	50,365,000	
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.	(2,347,201)	
Total long-term debt		(407,201)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues over expenses of the internal service funds is reported with the governmental activities. 515,814

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes	(45,840)	
Fines and forfeitures	64,143	
Total changes in revenues		18,303

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	152,608	
Compensated absences	(177,863)	
Total changes in long-term liabilities		(25,255)
Change in net position of governmental activities	\$ 14,778,107	

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

COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2014

	Business-type Activities – Collin County Toll Road Authority	Governmental Activities – Internal Service Funds
Assets:		
Current assets:		
Cash	\$ 1,515,927	\$ 4,613,804
Investments	1,729,254	7,305,055
Receivables:		
Miscellaneous receivables	-	1,689
Total current assets	<u>3,245,181</u>	<u>11,920,548</u>
Capital assets (net of accumulated depreciation):		
Land	9,765,764	-
Buildings and systems	-	2,064,274
Machinery and equipment	-	59,080
Construction in progress	<u>6,003,487</u>	<u>-</u>
Total capital assets	<u>15,769,251</u>	<u>2,123,354</u>
Total assets	<u>19,014,432</u>	<u>14,043,902</u>
Liabilities:		
Current liabilities:		
Accounts payable	-	3,494,817
Payroll payable	-	22,312
Claims payable	-	1,939,389
Due to other funds	<u>-</u>	<u>169,126</u>
Total current liabilities	<u>-</u>	<u>5,625,644</u>
Noncurrent liabilities:		
Advance from other funds	<u>18,949,775</u>	<u>283,407</u>
Total noncurrent liabilities	<u>18,949,775</u>	<u>283,407</u>
Total liabilities	<u>18,949,775</u>	<u>5,909,051</u>
Net position:		
Net investment in capital assets	15,769,251	2,123,354
Unrestricted (deficit)	(15,704,594)	6,011,497
Total net position	<u>\$ 64,657</u>	<u>\$ 8,134,851</u>

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

COLLIN COUNTY, TEXAS**Statement of Revenues, Expenses, and Changes in Net Position****Proprietary Funds****For The Year Ended September 30, 2014**

	Business-type Activities – Collin County Toll Road Authority	Governmental Activities – Internal Service Funds
Operating revenues:		
Premiums	\$ -	\$ 25,410,201
Charges for services	-	1,512,693
Other	-	1,408,514
Total operating revenues	-	28,331,408
Operating expenses:		
Administration	-	3,863,703
Benefits	-	23,851,154
Depreciation	-	111,001
Total operating expenses	-	27,825,858
Operating income (loss)	-	505,550
Nonoperating revenues (expenses):		
Gain on sale of asset	-	1,804
Interest income	903	8,460
Total nonoperating revenues (expenses)	903	10,264
Change in net position	903	515,814
Total net position – beginning	63,754	7,619,037
Total net position – ending	\$ 64,657	\$ 8,134,851

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, 2014

	Business-type Activities – Collin County Toll Road Authority	Governmental Activities – Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ -	\$ 27,051,144
Insurance recovery	-	1,280,535
Administration costs	-	(4,146,904)
Benefits paid	-	(23,602,423)
Net cash provided by operating activities	<u>-</u>	<u>582,352</u>
Cash flows from capital financing activities:		
Purchases of capital assets	(397,166)	-
Proceeds from sale of capital assets	-	1,804
Net cash used by capital financing activities	<u>(397,166)</u>	<u>1,804</u>
Cash flows from investing activities:		
Sales (Purchases) of investments	(582)	1,632,985
Advance from other funds	1,854,450	-
Interest income	903	8,460
Net cash provided by investing activities	<u>1,854,771</u>	<u>1,641,445</u>
Net increase (decrease) in cash and cash equivalents	<u>1,457,605</u>	<u>2,225,601</u>
Cash and cash equivalents – October 1, 2013	<u>58,322</u>	<u>2,388,203</u>
Cash and cash equivalents – September 30, 2014	<u><u>\$ 1,515,927</u></u>	<u><u>\$ 4,613,804</u></u>
Reconciliation of operating loss to net cash provided (used) by operating activities:		
Operating loss	\$ -	\$ 505,550
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:		
Depreciation expense	-	111,001
Other nonoperating expenses	-	(8,508)
Change in intergovernmental receivable	-	271
Change in accounts payable	-	244,510
Change in payroll payable	-	3,809
Change in due to other funds	-	9,126
Change in advance from other funds	-	(283,407)
Total adjustments	<u>-</u>	<u>76,802</u>
Net cash used in operating activities	<u><u>\$ -</u></u>	<u><u>\$ 582,352</u></u>
Schedule of non-cash capital and related financing activities:		
Contributions of capital assets	\$ 55,959	\$ -

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

COLLIN COUNTY, TEXAS
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
September 30, 2014

Assets

Cash	\$ 26,166,299
Investments	16,679,497
Assets held as security deposits	3,156,985
Receivables:	
Miscellaneous receivables	<u>53,503</u>
Total assets	<u>\$ 46,056,284</u>

Liabilities

Due to other governments	\$ 9,298,488
Due to others/vouchers payable	33,272,552
Cash bonds outstanding	3,473,477
Cash deposits outstanding	<u>11,767</u>
Total liabilities	<u>\$ 46,056,284</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, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB. The most significant accounting and reporting policies of the County are described in the notes to the financial statements as required by GASB Statement Number 34.

(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 elected County Judge and four elected 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, road and bridge maintenance, juvenile services and assistance to indigents.

The accompanying basic financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, while legally separate entities, are in substance a part of the County's operations and are appropriately presented as funds of the primary government. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

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) are blended component units. The Commissioners Court sits as the governing board of the HFC, CCTRA and HCF. The HFC issues single and multiple-family revenue bonds that are disclosed as conduit debt in Footnote IV (F) and provides grants to qualified entities that enhance housing affordability for citizens of the County with fees that were revenues for the HFC. 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. The CCTRA was created to finance the future Outer Loop project within the County with future toll revenues once the construction is complete. The CCTRA is reported as an enterprise fund in the financial statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Reporting Entity* (Continued)

Discretely presented component unit

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

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

The government-wide financial statements include the statement of net position 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 component units. The effect of inter-fund transfers has been removed from these statements but continues to be reflected in 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 segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the fiduciary funds are excluded from the government-wide financial statements. The General Fund, the General Road and Bridge Special Revenue Fund, the Regional Toll Road (RTR) – Outer Loop Special Revenue Fund, the Debt Service 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 a 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 the 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 year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as unavailable revenue. Property taxes that were levied October 1, 2013, have been assessed to finance the budget of the fiscal year beginning October 1, 2013. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2013, outstanding 60 days after year-end, are reflected as unavailable 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 due.

The County 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.

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 Health Care Foundation was created with the sale of the county hospital in 1983 with the intent of providing healthcare to indigents with investment earnings or until the fund is depleted. The Health Care Foundation has purchased some buildings that are leased to the County and to businesses as an additional source of revenue. The fund also receives revenues from federal and state government sources.

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 2007 Road Bond Capital Project Fund is used to account for proceeds from 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 2014. The remainder of the bonds will be sold as needed. The total sold through September 30, 2014 is \$151,245,000.

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
Series 2013A - \$25,665,000 issued June 1, 2013
Series 2014 - \$25,045,000 issued June 9, 2014

Additionally, the County reports the following fund types:

Special Revenue Funds are used to account for specific revenue sources (other than debt proceeds) that are restricted by 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 County or a combination of other governments including the 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 Funds 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 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. These funds are held for various reasons being legal, contractual or operational. Examples of this are the courts often require funds to be held in trust by the County, the tax office collects funds on behalf of local governments and the state, and the Sheriff collects funds on behalf of inmates to make purchases in the Commissary. 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.

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.

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

(1) Cash and Investments

Financial statements reporting cash include cash on hand and demand deposits. In accordance with State of Texas statutes and the County's Investment Policy idle funds are invested in 2a-7 pools, in obligations of U. S. Agencies, municipal bonds, certificate of deposit and other interest bearing accounts with the main objective being the protection of principal.

The County and its component units report investments at fair value in accordance with provisions of GASB Statement Number 31. 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. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements.

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.

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 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.

(3) Inventories and Pre-paid 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 nonspendable 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 normally recorded as prepaid items in both government-wide and fund financial statements. The government-wide statements show prepaid expenses of \$775,129. This balance represents advances to cities within the County in which the County agreed to pay half of road projects.

(4) Restricted Equity

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 fund balance 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

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. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

(6) Compensated Absences

A liability for unused paid time off accruals and compensatory time for all 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 that the liabilities have matured and are payable out of current available resources.

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 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.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, in the current 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 V (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 unassigned. 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	\$ 15,718,735
North Texas Groundwater Conversation District	175,000
Animal Shelter	283,407
Inventories	<u>587,535</u>

Total General Fund	\$ <u>16,764,677</u>
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Total Nonspendable	\$ <u><u>16,764,677</u></u>
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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 fund balance. Restricted fund balances reported in the governmental fund statements are as follows:

Fund Balances:

Restricted:

General Fund:

Housing Finance Corporation	\$	577,264	
Records Archive		4,837,053	
District Court Records Technology		<u>308,032</u>	
Total General Fund			\$ <u>5,722,349</u>

General Road and Bridge:

Public transportation		<u>22,735,631</u>	
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Health Care Foundation:

Indigent healthcare		<u>7,703,192</u>	
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Debt Service Funds:

Debt service activity		<u>11,858,206</u>	
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2007 Road Bond:

Road and bridge projects		<u>106,612,934</u>	
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Other Governmental Funds:

General administration	18,953,985		
Judicial	6,421,845		
Financial administration	2		
Legal	1,542,850		
Public facilities	1,882,989		
Public safety	1,528,111		
Public transportation	19,399,117		
Health and welfare	38,049		
Culture and recreation	<u>10,520,822</u>		
Total Other Governmental Funds			<u>60,287,770</u>
Total Restricted			\$ <u><u>214,920,082</u></u>

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. If these funds are not ordered to be committed in future years they will be merged back into the General Fund since it is part of the budget adoption and not shown as committed. Committed fund balance is reported in the governmental fund statements as follows:

Fund Balances:

Committed:

General Fund:

Encumbrances	\$	6,144,951	
Capital murder cases		2,000,000	
Special elections		200,000	
Utilities price spikes		500,000	
Permanent Improvement		<u>11,428,259</u>	
Total General Fund			\$ <u>20,273,210</u>
Total Committed			\$ <u><u>20,273,210</u></u>

II. 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 – Outer Loop Phase 3 Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, Sheriff Forfeiture Fund, District Attorney State Forfeiture, District Attorney Federal Treasury Forfeiture, District Attorney Federal Justice Forfeiture, LEOSE Education Fund, District Attorney Service Fee Fund, SCAAP Fund, Juvenile Case Manager Fund, District Attorney Pretrial Intervention Program Fund, District Attorney Apportionment 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 administrative by Commissioners Court. All governmental fund annual appropriations lapse at year end.

On or before the last day of May of each year all departments of the County submit requests for appropriations to the Budget Officer. The initial budget request and the Budget Officer's recommendations are provided to the Commissioners Court beginning in early July. Commissioners Court holds budget hearings to allow departments to justify requests not included in the Budget Officer's proposed budget. They hold public hearings and publish notices starting in August on the timetable required by state statute. By September 1st or as soon as possible thereafter the budget and the tax rate are adopted with tax notices mailed on or after October 1st.

The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, training and travel, maintenance and operating, and capital outlay 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 the County to invest its funds under a written investment policy (the “Investment Policy”) that primarily emphasizes safety of principal and liquidity. It also addresses investment diversification, yield, and maturity along with quality and capability of investment personnel. The investment policy defines what constitutes the legal list of investments allowed under the policy, which excluded certain investment instruments allowed under Chapter 2256 of the Local Government Code.

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

The County Investment Officers, the County Auditor and the Budget Director, jointly submit an investment report as specified by chapter 2256 of the Texas Government Code each quarter to Commissioners Court. The report details the investment position of the County and the compliance of the investment portfolio as it relates to both the adopted investment policy and Texas State Statute.

The County’s demand deposits, including certificates of deposit, are fully covered by collateral held by the County’s agents, Federal Reserve Bank of New York, or the Federal Home Loan Bank of Dallas, in the County’s name. The investments are comprised of various governmental agencies issues with a rating of A or better; and Federal Deposit Insurance Corporation (FDIC) insurance. The County’s collateral agreements require the market value of securities held by its agents to exceed the total amount of cash and investments held by American National Bank (depository bank), and View Point Bank at all times. All other deposits are held in trust and are limited to individual accounts fully insured by Federal Deposit insurance.

The County’s investment policy and depository contract are in accordance with the laws of the State of Texas. The policy and depository contract identify authorized investments and investment terms, collateral requirements, and safekeeping requirements for collateral. All the County’s investments are insured, registered, or the County’s agent holds the securities in the County’s name.

The Investment Officers are authorized to invest in the following investment instruments provided that they meet the guidelines of the investment policy:

1. Obligations including letters of credit of the United States or it’s agencies and Instrumentalities;
2. Direct obligations of this state or its agencies and instrumentalities;
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;

4. Other obligations, the principal and interest on which are unconditionally 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).
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 four Local Government Investment Pools: TexPool, TexSTAR, Logic and Texas Class. 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. Logic and Texas Class are overseen by a governing board consisting of individuals from participating government entities in the pool.

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, 2014, are as follows:

Type of Investment	
Local government investment pools	\$ 170,916,331
Federal agency bonds	68,186,853
Municipal bonds	20,595,291
Certificates of deposits	103,096,316
Money Market	21,996,214
Total investments	<u>\$ 384,791,005</u>

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

The County's investment policy seeks to control credit risk. Such risk shall be controlled by investing in compliance with the County's investment policy, qualifying the brokers and financial institutions with which the County transacts, sufficient collateralization, portfolio diversification, and limiting maturities.

Credit Risk

The County's portfolio does not contain any investments in commercial paper or Corporate bonds other than what may be held in a local government investment pool (Logic and Texas Class). As of September 30, 2014, the local government pools (44.4% of the portfolio) were rated AAAM by Standard and Poor's. The federal agency bonds (17.7% of the portfolio) was rated AA+ by Standards and Poor's. The Municipal Bonds (5.7% of the portfolio) were rated AA or better by Standard and Poors. The Certificates of Deposits (26.8% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank of Dallas. All funds in money market accounts (5.4% of the portfolio) are FDIC insured or fully collateralized with securities held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County.

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 five years for all investment types. The weighted average maturity for all securities was 1.138 years. All investments are normally held to maturity or until called.

(b) Deposits

The September 30, 2014, the carrying amount of deposits was as follows:

Governmental funds	\$ 34,933,160
Proprietary funds	6,129,731
Fiduciary funds	<u>26,166,299</u>
Total	<u>\$ 67,229,190</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, 2014.

(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, Richardson, Sachse, St. Paul, Weston, and Wylie;
2. Independent School Districts of Allen, Anna, Blue Ridge, Celina, Community, Farmersville, Frisco, Lovejoy, McKinney, Melissa, Plano, Princeton, Prosper, and Wylie;
3. Seis Lago's Utility District and
4. Collin County Community College.

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

Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Tax Assessor/Collector's Agency Fund. Tax collections are recorded net of the entities' related collection commission paid the County in this Agency Fund according to the levy year for which the taxes are collected. Tax collections deposited for the County are distributed on a monthly basis to the General Fund, General Road and Bridge Fund, and Debt Service Fund 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 unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report unearned revenue in connection with resources that have been received, but not yet earned such as grant revenue received but not yet expended.

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.

(d) Receivables

Receivables as of year-end for the County's individual major funds and nonmajor, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	General Road and Bridge Fund	Health Care Foundation Fund	Debt Service Fund	2007 Road Bond Fund	Non-Major Funds
Receivables:						
Taxes	\$ 2,373,249	\$ 54,788	\$ -	\$ 790,754	\$ -	\$ -
Fines and Fees	4,276,573	2,958,673	-	-	-	-
Due from other governments	1,327,864	374,459	-	-	-	807,210
Due from other funds	1,447,334	-	-	-	-	-
Advance to other funds	17,502,142	-	-	-	375,983	1,355,057
Interest	335,000	-	17,125	-	-	-
Miscellaneous	410,856	89,622	1,200	29,337	860,000	3,015
Gross receivables	27,673,018	3,477,542	18,325	820,091	1,235,983	2,165,282
Less allowance for uncollectible	3,171,825	2,126,443	-	33,844	-	-
Net receivables	<u>\$ 24,501,193</u>	<u>\$ 1,351,099</u>	<u>\$ 18,325</u>	<u>\$ 786,247</u>	<u>\$ 1,235,983</u>	<u>\$ 2,165,282</u>

(e) Capital Assets

Capital assets are recorded at cost or, if donated, at fair value at the date of receipt. Depreciation policies were adopted to include useful lives and classification by function. The capitalization threshold for equipment is \$5,000. 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 2014. A summary of changes in capital assets follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not depreciated:					
Land	\$ 23,608,661	\$ 16,916	\$(620,558)	\$ -	\$ 23,005,019
Construction in progress	15,188,184	1,351,025	(2,457,841)	(354,450)	13,726,918
Historical treasures	89,760	-	-	-	89,760
Total capital assets, not depreciated	<u>38,886,605</u>	<u>1,367,941</u>	<u>(3,078,399)</u>	<u>(354,450)</u>	<u>36,821,697</u>
Capital assets, being depreciated:					
Buildings	257,186,823	2,817,497	(1,091,288)	-	258,913,032
Improvements other than buildings	6,606,963	918,593	-	-	7,525,556
Machinery and equipment	66,072,717	6,533,879	(2,005,820)	-	70,600,776
Infrastructure	<u>291,662,716</u>	<u>6,301,278</u>	<u>(4,217,491)</u>	<u>-</u>	<u>293,746,503</u>
Total assets being depreciated	<u>621,529,219</u>	<u>16,571,247</u>	<u>(7,314,599)</u>	<u>-</u>	<u>630,785,867</u>
Less accumulated depreciation for:					
Buildings	(82,498,398)	(14,824,338)	1,091,288	-	(96,231,448)
Improvements other than buildings	(2,840,300)	(370,462)	-	-	(3,210,762)
Machinery and equipment	(44,316,114)	(6,229,907)	2,005,820	-	(48,540,201)
Infrastructure	<u>(108,013,676)</u>	<u>(11,939,587)</u>	<u>4,217,491</u>	<u>-</u>	<u>(115,735,772)</u>
Total accumulated depreciation	<u>(237,668,488)</u>	<u>(33,364,294)</u>	<u>7,314,599</u>	<u>-</u>	<u>(263,718,183)</u>
Net capital assets, being depreciated	<u>383,860,731</u>	<u>(16,793,047)</u>	<u>-</u>	<u>-</u>	<u>367,067,684</u>
Governmental activities, capital assets	<u>\$ 422,747,336</u>	<u>\$(15,425,106)</u>	<u>\$(3,078,399)</u>	<u>\$(354,450)</u>	<u>\$ 403,889,381</u>
Business-type activities:					
Capital assets, not being depreciated					
Land	\$ 9,102,732	\$ 683,687	\$(20,655)	\$ -	\$ 9,765,764
Construction in progress	6,269,352	63,371	(683,686)	354,450	6,003,487
Total capital assets, not depreciated	<u>15,372,084</u>	<u>747,058</u>	<u>(704,341)</u>	<u>354,450</u>	<u>15,769,251</u>
Business-type activities, capital assets	<u>\$ 15,372,084</u>	<u>\$ 747,058</u>	<u>\$(704,341)</u>	<u>\$ 354,450</u>	<u>\$ 15,769,251</u>

Depreciation expense for FY 2014 was charged to functions/programs of the primary government as follows:

Depreciation:

Governmental activities:

General administration	\$ 3,092,009
Judicial	35,656
Financial administration	152,158
Public facilities	14,946,384
Equipment services	673,723
Public safety	644,638
Public transportation	13,060,247
Health and welfare	84,773
Culture and recreation	563,706
Total depreciation expense - governmental activities	<u>\$ 33,253,294</u>

Proprietary - Type Funds:

Public facilities	95,284
Public safety	15,717
Total depreciation expense:	<u>\$ 33,364,295</u>

Construction Commitments

Collin County has active construction projects as of September 30, 2014. 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 Commitments:

<u>Project Type</u>	<u>Remaining Commitment</u>
Public transportation	\$ 18,207,574
Public facilities	346,546
Total	<u>\$ 18,554,120</u>

(f) 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 were \$654,245,000. The County issued two new bond series. The Limited Tax Refunding and Improvement Bonds, Series 2014 was issued in an amount of \$2,200,000 to provide funding for park and open space projects and \$21,800,000 to take advantage of bond refunding opportunities. The Unlimited Tax Road Bonds, Series 2014 issued in a total amount of \$25,045,000 to fund new road projects.

The following are general obligation bonds and tax notes outstanding at September 30, 2014, and are for governmental activities only:

Bond Issue	Interest Rates	Year Issued	Maturity	Due as of September 30, 2014
Limited Tax Permanent Improvement and Refunding Bond 2005	3.000% to 5.000%	2005	2025	\$ 4,000,000
Limited Tax Permanent Improvement Bond 2006	4.000% to 5.000%	2006	2026	3,160,000
Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	1,665,000
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	9,705,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025	24,630,000
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	4,465,000
Limited Tax Permanent Improvement Bonds 2011	3.000% to 4.250%	2011	2031	1,910,000
Limited Tax Refunding and Permanent Improvement Bonds 2012	2.000% to 5.000%	2012	2025	20,540,000
Limited Tax Permanent Improvement Bond 2013A	2.500% to 4.000%	2012	2033	2,130,000
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2012	2025	15,480,000
Limited Tax Refunding and Improvement Bonds 2014	2.000% to 5.000%	2014	2034	23,380,000
Unlimited TaxRoad and Refunding Bond 2005	3.000% to 5.000%	2005	2025	3,160,000
Unlimited TaxRoad Bond 2006	4.000% to 5.000%	2006	2026	2,285,000
Unlimited TaxRoad and Refunding Bond 2007	4.000% to 5.000%	2007	2027	50,500,000
Unlimited TaxRoad Bond 2008	4.000% to 5.500%	2008	2028	32,500,000
Unlimited TaxRoad and Refunding Bond 2009	2.000% to 5.000%	2009	2025	10,790,000
Unlimited TaxRoad Build America Bond 2009B	4.600% to 6.300%	2009	2029	5,590,000
Unlimited TaxRoad Refunding Bond 2010	2.000% to 5.000%	2010	2020	9,785,000
Unlimited TaxRoad Bonds 2011	2.000% to 4.000%	2011	2029	25,950,000
Unlimited TaxRoad and Refunding Bonds 2012	2.000% to 5.000%	2012	2032	49,140,000
Unlimited TaxRoad Refunding Bonds 2013A	1.000% to 5.000%	2013	2033	39,640,000
Unlimited TaxRoad Refunding Bonds 2013B	0.650% to 4.000%	2013	2025	15,970,000
Unlimited TaxRoad Bond 2014	2.000% to 5.000%	2014	2034	25,045,000
				<u>\$ 391,410,000</u>

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 15th, 2006 with installments ranging from \$435,000 to \$4,000,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.0 to 5.0%. The final principal and interest payment is due on February 15th, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$37,350,000 – New issue

\$16,515,000 – Refunding

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

\$ 4,000,000 – Liability as of September 30, 2014

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 15th, 2006 with installments ranging from \$680,000 to \$2,535,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15th, 2026. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$33,800,000 – New issue

\$ 3,160,000 – Liability as of September 30, 2014

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 15th, 2008 with installments ranging from \$20,000 to \$130,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.0 to 4.35%. The final principal and interest payment is due on February 15th, 2022. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,190,000 – New issue

\$ 1,665,000 – Liability as of September 30, 2014

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 15th, 2009 with installments ranging from \$270,000 to \$2,710,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.5 to 5.0%. The final principal and interest payment is due on February 15th, 2028. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 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

\$ 9,705,000 – Liability as of September 30, 2014

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 15th, 2009 with installments ranging from \$1,055,000 to \$3,780,000. Interest payments occur semi-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 rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$17,420,000 – New issue
12,660,000 – Refunding
\$30,080,000 – Total to be paid to bondholders
\$24,630,000 – Liability as of September 30, 2014

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 15th, 2019, and the remaining principal amount of \$7,430,000 matures on February 15th, 2029. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.6 to 6.3%. The final principal and interest payment is due on February 15th, 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 – Liability as of September 30, 2014

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 were issued 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 semi-annually on February 15th and August 15th ranging from 2.0% to 4.0%. The final principal and interest payment is due on February 15th, 2017. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 8,120,000 – Refunding
\$ 4,465,000 – Liability as of September 30, 2014

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 occur annually beginning on February 15th, 2012 with installments ranging from \$45,000 to \$155,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.0 to 4.25%. The final principal and interest payment is due on February 15th. 2031. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,100,000 – New issue

\$ 1,910,000 – Liability as of September 30, 2014

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 the these bonds. Principal maturities will occur annually beginning on February 15th, 2013 with installments ranging from \$80,000 to \$2,535,000. Interest payments occur semi-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 rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 3,270,000 – New issue

17,465,000 – Refunding

\$20,735,000 – Total to be paid to bondholders

\$20,540,000 – Liability as of September 30, 2014

Limited Tax Permanent Improvement Bonds, Series 2013A

(new issue authorized by voters on November 6, 2007, issued June 1, 2013)

\$2,200,000 Limited Tax Permanent Improvement Bonds, Series 2013A 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 occur annually beginning on February 15th, 2014 with installments ranging from \$70,000 to \$150,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.5 to 4.0%. The final principal and interest payment is due on February 15th. 2033. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,200,000 – New issue

\$ 2,130,000 – Liability as of September 30, 2014

Limited Tax Refunding Bonds, Series 2013B

(authorized by Commissioners Court and issued on June 1, 2013)

\$15,720,000 Limited Tax Refunding Bonds, Series 2013B were issued 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, 2014, with installments ranging from \$240,000 to \$1,925,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.45% to 3.189%. The final principal and interest payment is due on February 15th, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$15,720,000 – Refunding

\$15,480,000 – Liability as of September 30, 2014

Limited Tax Refunding and Improvement Bonds, Series 2014

(new issue authorized by voters on November 6, 2007, issued June 9, 2014)

\$23,380,000 Limited Tax Refunding and Improvement Bonds, Series 2014 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 15th, 2015 with installments ranging from \$115,000 to \$2,385,000. Interest payments occur semi-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, 2029. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,200,000 – New issue

21,180,000 – Refunding

\$23,380,000 – Total to be paid to bondholders

\$23,380,000 – Liability as of September 30, 2014

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 semi-annually on February 15th and August 15th ranging from 3.0 to 5.0%. The final principal and interest payment is due on February 15th, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$17,360,000 – New issue

25,815,000 – Refunding

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

\$ 3,160,000 – Liability as of September 30, 2014

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 semi-annually on February 15th and August 15th ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15th, 2026. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$15,920,000 – New issue

\$ 2,285,000 – Liability as of September 30, 2014

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 semi-annually on February 15th and August 15th ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15th, 2027. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$48,190,000 – New issue

15,185,000 – Refunding

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

\$50,500,000 – Liability as of September 30, 2014

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 was issued 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 semi-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 rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$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

\$32,500,000 – Liability as of September 30, 2014

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 was issued 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 semi-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 rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$10,070,000 – New issue

11,735,000 – Refunding

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

\$10,790,000 – Liability as of September 30, 2014

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 was issued 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 15th, 2019, and the remaining principal amount of \$4,120,000 matures on February 15th, 2029. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.6 to 6.3%. The final principal and interest payment is due on February 15th, 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.

\$5,590,000 – New issue

\$5,590,000 – Liability as of September 30, 2014

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 was issued 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 semi-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 rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$14,810,000 – Refunding

\$ 9,785,000 – Liability as of September 30, 2014

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 was issued 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 semi-annually on February 15th and August 15th ranging from 0.4% to 4.0%. The final principal and interest payment is due on February 15th, 2031. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$28,490,000 – New issue

\$25,950,000 – Liability as of September 30, 2014

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 was issued 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 of 2012 with installments ranging from \$610,000 to \$4,720,000. Interest payments occur semi-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 rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$31,365,000 – New issue

19,435,000 – Refunding

\$50,800,000 – Total to be paid to bondholders

\$49,140,000 – Liability as of September 30, 2014

Unlimited Tax Road and Refunding Bonds, Series 2013A

(new issue authorized by voters on November 6, 2007, issued June 1, 2013)

\$40,295,000 Unlimited Tax Road, Series 2013A was issued 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 of 2014 with installments ranging from \$655,000 to \$2,760,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 1.0% to 5.0%. The final principal and interest payment is due on February 15th, 2028. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$25,665,000 – New issue

14,630,000 – Refunding

\$40,295,000 – Total to be paid to bondholders

\$39,640,000 – Liability as of September 30, 2014

Unlimited Tax Refunding Bonds, Series 2013B

(authorized by Commissioners Court and issued on June 1, 2013)

\$15,970,000 Unlimited Tax Refunding Bonds, Series 2013B was issued 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, 2015, with installments ranging from \$495,000 to \$2,245,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.65% to 4.0%. The final principal and interest payment is due on February 15th, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$15,970,000 – Refunding

\$15,970,000 – Liability as of September 30, 2014

Unlimited Tax Road, Series 2014

(new issue authorized by voters on November 6, 2007, issued June 9, 2014)

\$25,045,000 Unlimited Tax Road, Series 2014 was issued 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, 2015 with installments ranging from \$785,000 to \$1,840,000. Interest payments occur semi-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, 2034. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$25,045,000 – New issue

\$25,045,000 – Liability as of September 30, 2014

Defeased Bonds

The county defeased certain general obligation bonds in 2014 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 liabilities for the defeased bonds are not included in the County's financial statements. As of September 30, 2014, an amount of \$103,515,000 of bond debt has been defeased.

In 2014 the County issued bonds for refunding existing debt. The issue is as follows:

- The Limited Tax Refunding and Improvement, Series 2014, refunded portions of the Limited Tax Permanent Improvement and Refunding Bonds, Series 2004; the Limited Tax Permanent Improvement and Refunding Bonds, Series 2005; and the Limited Tax Permanent Improvement Bonds, Series 2006. The refunding was used to defease \$23,200,000 of existing debt by issuing \$21,180,000 which will save the County \$1,491,504 over time (\$1,294,073 in net present value).

Arbitrage Rebate Liabilities

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County's currently has no cumulative rebate.

Changes in Noncurrent Liabilities

Noncurrent liabilities for the year ended September 30, 2014, were as follows (in thousands):

	Beginning Balance	Additions	Deductions	Ending Balance	Due within One Year
Governmental activities:					
General obligation	\$ 393,350	\$ 48,425	\$ 50,365	\$ 391,410	\$ 28,835
Compensated absences	6,564	8,261	8,083	6,742	4,500
Claims and judgements	5,138	4,569	7,221	5,386	2,975
Unamortized bond premium	28,751	4,718	2,370	31,099	225
Total	<u>\$ 433,803</u>	<u>\$ 65,973</u>	<u>\$ 68,039</u>	<u>\$ 434,637</u>	<u>\$ 36,535</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.). The County has no other post-employment benefits due to Commissioners Court eliminating the benefit that was creating the liability in 2010.

Contractual Maturities

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

Year Ending September 30:	<u>Principal</u>	<u>Interest</u>
2015	\$ 29,490,000	\$ 16,184,379
2016	29,130,000	14,961,741
2017	30,315,000	13,833,677
2018	30,480,000	12,636,523
2019	31,795,000	11,355,848
2020	26,720,000	10,144,476
2021	25,710,000	9,048,641
2022	25,290,000	7,953,861
2023	24,305,000	656,929
2024	25,435,000	5,755,354
2025	22,355,000	4,698,535
2026	19,835,000	3,708,066
2027	17,065,000	2,814,538
2028	13,870,000	2,069,994
2029	10,785,000	1,474,561
2030	8,065,000	1,043,444
2031	8,430,000	693,203
2032	5,415,000	374,888
2033	3,930,000	157,375
2034	1,990,000	39,519

The Debt Service Fund has \$11.8 million available to service the general long-term bond retirement as of September 30, 2014. There are a number of limitations and restrictions contained in the various bond indentures. The County is in compliance with all limitations and restrictions and continues to monitor the debt proceed uses to ensure compliance.

Conduit Debt

The Housing Finance Corporation issues single-family revenue bonds to provide financial assistance to qualified homeowners. As of September 30, 2014, there are 9 active trust accounts with balances totaling \$1,860,959 to service these programs. This debt resulting from these bond issues is not the obligation of the County. The HFC's liability to pay off debt is limited to revenues received on the loans made from the funds and the balance on the original funding held in trust.

(g) 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 year end are referred to as “Due to/from other funds.” The composition of inter-fund balances as of September 30, 2014, is as follows:

	<u>Due from</u>	<u>Due to</u>
<u>Due to/from other funds:</u>		
<u>Governmental Funds:</u>		
General Fund	\$ 1,447,334	\$ -
RTR - Outer Loop	-	28,539
Nonmajor Funds	-	1,249,669
	<u>1,447,334</u>	<u>1,278,208</u>
Total Governmental Fund		
<u>Proprietary Type Funds:</u>		
Animal Safety Fund	-	169,126
	<u>-</u>	<u>169,126</u>
Total	<u>\$ 1,447,334</u>	<u>\$ 1,447,334</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	\$ 17,502,142	\$ -
2007 Road Bond	375,983	-
Nonmajor Funds	1,355,057	-
Animal Safety Internal Service Fund	-	283,407
Collin County Toll Road Authority Fund	-	18,949,775
	<u>-</u>	<u>18,949,775</u>
Total	<u>\$ 19,233,182</u>	<u>\$ 19,233,182</u>

These balances are a result of funding for two separate activities. The first is a \$283,407 balance to fund the County’s share of the Animal Shelter in the Animal Safety fund. The Animal Shelter is funded with interlocal agreements with member cities within the County to provide animal shelter and animal control services. The second advance activity of \$18,949,775 is financing the Collin County Toll Road Authority Fund to build the Outer Loop 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, 2014, is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Funds:</u>		
General Fund	\$ 85,141	\$ 460,896
Nonmajor Funds	643,195	267,440
	<u>643,195</u>	<u>267,440</u>
Total	<u>\$ 728,336</u>	<u>\$ 728,336</u>

The transfers into the General Fund are made up mostly of salary supplement activity funding from special revenue funds under the District Attorney’s control. The transfer out activity from the General Fund mostly consists of grant match funding (\$108,429) and a transfer to the Courthouse Security Fund to supplement security activities (\$350,000). The non-major fund activity includes the activity mentioned above plus additional grant match funding.

(h) Capital Contributions

Assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the General Fund (\$18,361) and the 2007 Road Bond Fund (\$37,598) that were related to the Outer Loop project. A corresponding receivable (advance to other funds) was established so that the funds could be reimbursed in the future when the Outer Loop begins generating revenues.

(i) Leases

As lessor, the Health Care Foundation has a number of non-cancelable operating leases with minimum future rental revenues in the aggregate of \$2,805,860. The buildings are carried at a book value of \$7,745,629 with accumulated depreciation of \$5,077,550. Future minimum rental payments applicable to the operating leases are as follows:

	HCF Contractual Future Rental Revenues
Fiscal Year:	
2015	\$ 1,066,094
2016	694,426
2017	524,315
2018	264,129
2019	73,003
2020	66,870
2021	66,870
2022	50,153
Total	<u>\$ 2,805,860</u>

The 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 \$1,403,743 for the year ended September 30, 2014. At September 30, 2014, future minimum rental payments applicable to the operating leases are as follows:

	Contractual Future Rental Obligations
Fiscal Year:	
2015	\$ 509,232
2016	408,226
2017	343,668
2018	139,617
2019	3,000
Total	<u>\$ 1,403,743</u>

(j) ***Restricted and Committed Encumbrances***

Encumbrances at year end are reported as restricted or committed fund balance. Total encumbrances in governmental funds as of September 30, 2014 were \$42,547,831. These encumbrances by fund are as follows:

General Fund	\$	10,302,345
General Road and Bridge Special Revenue Fund		5,133,454
Health Care Foundation Special Revenue Fund		1,165,652
RTR - Outer Loop Grant Special Revenue Fund		234,275
2007 Road Bond Capital Project Fund		14,502,505
Non-major funds		<u>11,209,600</u>
Total Encumbrances	\$	<u><u>42,547,831</u></u>

Significant encumbrances of these funds are as follows:

- **General Fund**
 - \$2.4 million is encumbered for facilities projects.
 - \$2.9 million is encumbered for the Information Technology and Telecommunications Departments, most of which is for capital project activity.
 - \$1.7 million is encumbered in the Non-Departmental Department of which \$832 thousand is for temporary workers, \$500 thousand is for software maintenance, \$400 thousand is for capital replacement.
 - \$396 thousand is encumbered in Equipment Services of which most of which is for the purchase of new vehicles and heavy equipment.
- **General Road and Bridge Special Revenue Fund**
 - Of the \$5.1 million encumbered in the General Road and Bridge Special Revenue Fund, an amount of \$5 million is for road maintenance.
- **Health Care Foundation Special Revenue Fund**
 - Of the \$1.2 million encumbered in the Health Care Foundation Special Revenue Fund an amount of \$715 thousand is for Project Access, \$177 thousand is for consulting work, \$235 thousand is for grant awards, and \$21 thousand is for software maintenance.
- **RTR – Outer Loop Grant Special Revenue Fund**
 - The \$234 thousand encumbered in the RTR – Outer Loop Grant Special Revenue Fund is for a road construction contract.
- **2007 Road Bond Capital Project Fund**
 - The \$14.5 million encumbered in the 2007 Road Bond Capital Project Fund for road engineering and construction contracts.
- **Non-major funds**
 - \$5.4 million is encumbered for road and bridge engineering and construction contracts.
 - \$1.2 million is encumbered for technology projects.
 - \$4.3 million is encumbered for facilities and parks projects.

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, 2014, the County paid \$850 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 nominal decrease of \$192 thousand (1.0%) in health insurance benefit expenditures in 2014. The net position decreased \$267 thousand due to increasing administrative costs from the prior year to a level of \$1.6 million. Premiums increased by \$911 thousand in 2014 from 2013. Management continues to monitor the claims and has made changes to coverage to help keep costs down as well as adjust to the changes and additional costs related to the Affordable Care Act.

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 2014 and 2013 follow (in thousands):

	Liability	Estimates	Payments	Liability
2014 Employee Medical	\$ 855	\$ 18,581	\$ 18,581	\$ 855
2013 Employee Medical	855	18,773	18,773	855
2014 Workers' Compensation	638	362	362	638
2013 Workers' Compensation	638	411	411	638
2014 Claims Liability	447	987	987	447
2013 Claims Liability	447	994	994	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.

(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. There is no liability as of September 30, 2014, because the full longevity payment has been recorded in the governmental fund statements as a current expenditure since the liability was paid as part of the last payroll in 2014.

(d) Post-Retirement Health Benefits

Plan Description

The County's post-employment benefit plan is a single-employer defined benefit plan. 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 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 677 public employee defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the board of trustees at P. O. Box 2034, Austin, Texas 78768-2034 or can be viewed at www.tcdrs.org.

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

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

(2) Funding Policy

The County has elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed an amount of 8.0% in 2014 which was the same as 2013. The County also paid an additional \$11.6 million in 2014 to eliminate any unfunded liability in the retirement program. The Commissioners Court, in conjunction with this additional payment, adopted a policy which will help to keep this rate of 8.0% consistent in future years by agreeing to reduce benefits of employees in the future. The contribution rate payable by the employee members for the calendar years of 2014 and 2013 was 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, 2014, the employer paid pension expenditures for the County to the TCDRS plan were \$6,674,233 and the required contributions were \$6,060,323. The actual contribution 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 2011, 2012 and 2013, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 2011 and ending with 2013. As of December 31, 2013, the County's retirement plan was 104.5% funded. The December 31, 2013, actuarial valuation is the most recent valuation and provided the following information:

Actuarial Valuation Information

Actuarial valuation date	12/31/2011	12/31/2012	12/31/2013
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percent of payroll, closed	level percent of payroll, open	level percent of payroll, open
Amortization period in year	2.3	30.0	30.0
Asset valuation method			
Subdivision Accumulation Fund value	10-yr smoothed value	10-yr smoothed value	10-yr smoothed value
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 at the stated rate	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

Schedule of Funding Information

Actuarial valuation date	12/31/2011	12/31/2012	12/31/2013
Actuarial value of assets	\$ 292,341,994	\$ 318,362,025	\$ 342,561,297
Actuarial accrued liability (AAL)	\$ 294,809,845	\$ 310,506,865	\$ 327,856,714
Unfunded or (overfunded) actuarial accrued liability [UAAL or (OAAL)]	\$ 2,467,861	\$(7,855,160)	\$(14,704,583)
Funded ratio	99.16%	102.53%	104.49%
Annual covered payroll (actuarial)	\$ 85,213,179	\$ 84,306,943	\$ 84,997,069
UAAL or (OAAL) as percentage of covered payroll	2.90%	-9.32%	-17.30%

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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, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Property taxes	\$ 139,341,129	\$ 139,341,129	\$ 140,746,018	\$ 1,404,889
Licenses and permits	279,000	279,000	456,366	177,366
Federal and state funds	4,377,538	4,401,664	6,361,798	1,960,134
Fees and charges for services	18,701,697	18,836,109	19,099,538	263,429
Fines and forfeitures	2,126,800	2,129,000	1,763,311	(365,689)
Rental	258,702	258,702	302,820	44,118
Interest	723,100	723,100	1,123,376	400,276
Miscellaneous	259,000	712,557	774,800	62,243
Total revenues	<u>166,066,966</u>	<u>166,681,261</u>	<u>170,628,027</u>	<u>3,946,766</u>
Expenditures:				
Current:				
General administration	46,931,553	46,566,768	37,944,750	8,622,018
Judicial	15,737,928	15,766,306	15,063,445	702,861
Financial administration	10,781,084	10,781,084	10,301,765	479,319
Legal	10,798,007	10,811,450	10,388,114	423,336
Public facilities	11,538,807	12,303,384	10,804,060	1,499,324
Equipment services	2,781,466	2,829,373	2,217,536	611,837
Public safety	55,287,904	55,430,100	53,594,955	1,835,145
Health and welfare	12,264,400	13,963,063	13,679,712	283,351
Culture and recreation	1,002,754	1,002,810	937,036	65,774
Conservation	269,765	269,765	256,500	13,265
Capital outlay	12,143,920	11,387,720	4,226,191	7,161,529
Total expenditures	<u>179,537,588</u>	<u>181,111,823</u>	<u>159,414,064</u>	<u>21,697,759</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,470,622)</u>	<u>(14,430,562)</u>	<u>11,213,963</u>	<u>25,644,525</u>
Other financing sources (uses):				
Transfers in	-	85,141	85,141	-
Transfers out	(350,000)	(507,172)	(460,896)	46,276
Sale of assets	-	84,928	84,928	-
Total other financing sources (uses)	<u>(350,000)</u>	<u>(337,103)</u>	<u>(290,827)</u>	<u>46,276</u>
Net change in fund balance	<u>(13,820,622)</u>	<u>(14,767,665)</u>	<u>10,923,136</u>	<u>25,690,801</u>
Fund balance – beginning	<u>185,718,969</u>	<u>185,718,969</u>	<u>185,718,969</u>	<u>-</u>
Fund balance – ending	<u>\$ 171,898,347</u>	<u>\$ 170,951,304</u>	<u>\$ 196,642,105</u>	<u>\$ 25,690,801</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, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Property taxes	\$ 3,157,946	\$ 3,157,946	\$ 3,189,577	\$ 31,631
Licenses and permits	2,000	2,000	3,978	1,978
Fees & charges for services:				
Road mileage fees	7,500,000	7,500,000	8,270,725	770,725
Vehicle title fees	800,000	800,000	904,565	104,565
Road & bridge fees	6,545,000	6,545,000	7,335,622	790,622
Total fees & charges for services	14,845,000	14,845,000	16,510,912	1,665,912
Fines and forfeitures:				
County clerk	1,399,900	1,399,900	1,383,976	(15,924)
District clerk	480,500	480,500	585,583	105,083
Total fines and forfeitures	1,880,400	1,880,400	1,969,559	89,159
Other local government funds	-	128,430	38,431	(89,999)
Interest	100,000	100,000	27,338	(72,662)
Miscellaneous:				
Sale of road and bridge materials	100,000	100,000	470,016	370,016
Other and grants	5,933	5,933	29,901	23,968
Total miscellaneous	105,933	105,933	499,917	393,984
Total revenues	20,091,279	20,219,709	22,239,712	2,020,003
Expenditures:				
Current:				
Public Transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	5,287,963	5,287,963	5,003,708	284,255
Training and travel	11,616	11,616	11,042	574
Maintenance and operating	16,719,024	16,887,055	9,161,566	7,725,489
Total Road and Bridge Maintenance	22,018,603	22,186,634	14,176,316	8,010,318
Engineering:				
Salaries and benefits	467,560	467,560	390,104	77,456
Training and travel	12,985	12,985	4,572	8,413
Maintenance and operating	5,865	5,865	2,884	2,981
Total Engineering	486,410	486,410	397,560	88,850

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, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Services and Operations:				
Salaries and benefits	\$ 453,831	\$ 455,068	\$ 455,068	\$ -
Training and travel	10,493	10,493	6,797	3,696
Maintenance and operating	<u>21,230</u>	<u>13,952</u>	<u>10,410</u>	<u>3,542</u>
Total Services and Operations	<u>485,554</u>	<u>479,513</u>	<u>472,275</u>	<u>7,238</u>
Soil Conservation:				
Maintenance and operating	<u>44,035</u>	<u>44,035</u>	<u>33,833</u>	<u>10,202</u>
Special Projects:				
Salaries and benefits	199,614	199,614	159,630	39,984
Training and travel	1,425	1,425	-	1,425
Maintenance and operating	<u>600</u>	<u>600</u>	<u>209</u>	<u>391</u>
Total Special Projects	<u>201,639</u>	<u>201,639</u>	<u>159,839</u>	<u>41,800</u>
Non-departmental:				
Maintenance and operating	<u>557,839</u>	<u>516,869</u>	<u>270,970</u>	<u>245,899</u>
Total public transportation	<u>23,794,080</u>	<u>23,915,100</u>	<u>15,510,793</u>	<u>8,404,307</u>
Capital Outlay:				
Public Transportation:				
Road and Bridge Maintenance	<u>3,440,813</u>	<u>3,506,564</u>	<u>3,244,208</u>	<u>262,356</u>
Total Capital Outlay	<u>3,440,813</u>	<u>3,506,564</u>	<u>3,244,208</u>	<u>262,356</u>
Total expenditures	<u>27,234,893</u>	<u>27,421,664</u>	<u>18,755,001</u>	<u>8,666,663</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,143,614)</u>	<u>(7,201,955)</u>	<u>3,484,711</u>	<u>10,686,666</u>
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>153,305</u>	<u>153,305</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>153,305</u>	<u>153,305</u>	<u>-</u>
Net change in fund balance	<u>(7,143,614)</u>	<u>(7,048,650)</u>	<u>3,638,016</u>	<u>10,686,666</u>
Fund balance – beginning	<u>19,097,615</u>	<u>19,097,615</u>	<u>19,097,615</u>	<u>-</u>
Fund balance – ending	<u>\$ 11,954,001</u>	<u>\$ 12,048,965</u>	<u>\$ 22,735,631</u>	<u>\$ 10,686,666</u>

COLLIN COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
Health Care Foundation Special Revenue Fund
For The Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ 50,000	\$ 50,000	\$ 39,367	\$(10,633)
Fees and charges for services	241,400	241,400	227,777	(13,623)
Rental	1,111,627	1,111,627	1,183,793	72,166
Interest	50,000	50,000	79,833	29,833
Miscellaneous	<u>15,000</u>	<u>126,724</u>	<u>134,292</u>	<u>7,568</u>
Total revenues	<u>1,468,027</u>	<u>1,579,751</u>	<u>1,665,062</u>	<u>85,311</u>
Expenditures:				
Current:				
Health and Welfare:				
Salaries and benefits	1,612,967	1,612,967	1,531,730	81,237
Training and travel	20,000	20,000	15,860	4,140
Maintenance and operating	<u>2,697,000</u>	<u>2,697,000</u>	<u>813,492</u>	<u>1,883,508</u>
Total health and welfare	<u>4,329,967</u>	<u>4,329,967</u>	<u>2,361,082</u>	<u>1,968,885</u>
Public Facilities:				
Maintenance and operating	<u>184,118</u>	<u>184,118</u>	<u>79,894</u>	<u>104,224</u>
Total public facilities	<u>184,118</u>	<u>184,118</u>	<u>79,894</u>	<u>104,224</u>
Capital Outlay:				
Health and Welfare	<u>21,553</u>	<u>21,553</u>	<u>7,283</u>	<u>14,270</u>
Total Capital Outlay	<u>21,553</u>	<u>21,553</u>	<u>7,283</u>	<u>14,270</u>
Total expenditures	<u>4,535,638</u>	<u>4,535,638</u>	<u>2,448,259</u>	<u>2,087,379</u>
Excess (deficiency) of revenues over (under) expenditures	(3,067,611)	(2,955,887)	(783,197)	2,172,690
Fund balance – beginning	<u>8,486,389</u>	<u>8,486,389</u>	<u>8,486,389</u>	<u>-</u>
Fund balance – ending	<u>\$ 5,418,778</u>	<u>\$ 5,530,502</u>	<u>\$ 7,703,192</u>	<u>\$ 2,172,690</u>

COLLIN COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2014

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 – Outer Loop Phase 3 Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, Sheriff Forfeiture Fund, District Attorney State Forfeiture, District Attorney Federal Treasury Forfeiture, District Attorney Federal Justice Forfeiture, LEOSE Education Fund, District Attorney Service Fee Fund, SCAAP Fund, Juvenile Case Manager Fund, District Attorney Pretrial Intervention Program Fund, District Attorney Apportionment 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 administrative by Commissioners Court. All governmental fund annual appropriations lapse at year end.

On or before the last day of May of each year all departments of the County submit requests for appropriations to the Budget Officer. The initial budget request and the Budget Officer's recommendations are provided to the Commissioners Court beginning in early July. Commissioners Court holds budget hearings to allow departments to justify requests not included in the Budget Officer's proposed budget. They hold public hearings and publish notices starting in August on the timetable required by state statute. By September 1st or as soon as possible thereafter the budget and the tax rate are adopted with tax notices mailed on or after October 1st.

The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, training and travel, maintenance and operating, and capital outlay 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 increased to accommodate the additional expenditures.

Employees Retirement System Schedule of Funding Progress

(Thousands)

Actuarial Valuation Date	Assets (a)	(AAL) (b)	UAAL/OAAL (a - b)	Ratio (a/b)	Payroll (c)	Payroll ((b - a)/ c)
December 31, 2011	\$ 292,342	\$ 294,810	\$ (2,468)	99.16%	\$ 85,213	2.90%
December 31, 2012	318,362	310,507	7,856	102.53%	84,307	-9.32%
December 31, 2013	342,561	327,857	14,704	104.48%	84,997	-17.30%

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**ADDITIONAL
SUPPLEMENTARY INFORMATION**

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COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 168,250	\$ 168,250	\$ 167,942	\$ 308
Training and travel	12,000	12,000	3,800	8,200
Maintenance and operating	<u>1,325</u>	<u>1,325</u>	<u>43</u>	<u>1,282</u>
Total County Judge	<u>181,575</u>	<u>181,575</u>	<u>171,785</u>	<u>9,790</u>
Commissioners Court:				
Salaries and benefits	549,399	550,916	550,915	1
Training and travel	43,050	43,050	14,520	28,530
Maintenance and operating	<u>7,550</u>	<u>6,033</u>	<u>3,583</u>	<u>2,450</u>
Total Commissioners Court	<u>599,999</u>	<u>599,999</u>	<u>569,018</u>	<u>30,981</u>
County Clerk:				
Salaries and benefits	1,729,863	1,729,863	1,704,274	25,589
Training and travel	19,200	19,200	12,089	7,111
Maintenance and operating	<u>559,014</u>	<u>976,439</u>	<u>22,378</u>	<u>954,061</u>
Total County Clerk	<u>2,308,077</u>	<u>2,725,502</u>	<u>1,738,741</u>	<u>986,761</u>
Support Services:				
Salaries and benefits	178,243	178,243	177,910	333
Maintenance and operating	<u>1,516,571</u>	<u>1,674,418</u>	<u>1,665,246</u>	<u>9,172</u>
Total Support Services	<u>1,694,814</u>	<u>1,852,661</u>	<u>1,843,156</u>	<u>9,505</u>
Human Resources:				
Salaries and benefits	1,484,270	1,484,270	1,417,702	66,568
Training and travel	29,675	38,675	33,562	5,113
Maintenance and operating	<u>58,896</u>	<u>58,896</u>	<u>41,852</u>	<u>17,044</u>
Total Human Resources	<u>1,572,841</u>	<u>1,581,841</u>	<u>1,493,116</u>	<u>88,725</u>
Civil Services:				
Salaries and benefits	61,936	61,936	48,557	13,379
Training and travel	1,500	1,500	-	1,500
Maintenance and operating	<u>13,449</u>	<u>13,449</u>	<u>2,991</u>	<u>10,458</u>
Total Civil Services	<u>76,885</u>	<u>76,885</u>	<u>51,548</u>	<u>25,337</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Veterans Services:				
Salaries and benefits	\$ 172,721	\$ 172,721	\$ 131,222	\$ 41,499
Training and travel	13,616	4,616	1,025	3,591
Maintenance and operating	1,405	1,405	956	449
Total Veterans				
Services	187,742	178,742	133,203	45,539
Enterprise Resource Planning:				
Salaries and benefits	438,341	439,936	439,936	-
Training and travel	15,450	13,855	2,676	11,179
Maintenance and operating	525	525	29	496
Total Enterprise				
Resource Planning	454,316	454,316	442,641	11,675
Non-Departmental:				
Salaries and benefits	2,106,348	1,971,874	198,809	1,773,065
Training and travel	40,000	40,000	1,799	38,201
Maintenance and operating	24,982,272	23,094,564	19,646,864	3,447,700
Total Non-Departmental	27,128,620	25,106,438	19,847,472	5,258,966
Non-Departmental Capital				
Replacement:				
Maintenance and operating	1,144,607	1,144,607	671,520	473,087
Total Non-Departmental				
Capital Replacement	1,144,607	1,144,607	671,520	473,087
Administrative Services:				
Salaries and benefits	838,246	838,246	827,262	10,984
Training and travel	10,100	10,100	6,395	3,705
Maintenance and operating	4,750	4,750	1,922	2,828
Total Administrative				
Services	853,096	853,096	835,579	17,517
Risk Management:				
Salaries and benefits	147,953	147,953	133,570	14,383
Training and travel	3,900	3,900	2,817	1,083
Maintenance and operating	1,706,898	1,706,898	1,669,287	37,611
Total Risk				
Management	1,858,751	1,858,751	1,805,674	53,077
Information Technology:				
Salaries and benefits	3,095,818	3,095,818	3,043,769	52,049
Training and travel	107,982	107,982	60,588	47,394
Maintenance and operating	948,402	946,776	765,230	181,546
Total Information				
Technology	4,152,202	4,150,576	3,869,587	280,989

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Elections:				
Salaries and benefits	\$ 1,430,412	\$ 1,527,708	\$ 1,527,707	\$ 1
Training and travel	9,200	9,200	9,130	70
Maintenance and operating	239,079	164,934	157,375	7,559
Total Elections	<u>1,678,691</u>	<u>1,701,842</u>	<u>1,694,212</u>	<u>7,630</u>
Records:				
Salaries and benefits	475,928	475,928	437,546	38,382
Training and travel	13,901	13,901	6,840	7,061
Maintenance and operating	70,958	70,958	52,269	18,689
Total Records	<u>560,787</u>	<u>560,787</u>	<u>496,655</u>	<u>64,132</u>
Telecommunications:				
Salaries and benefits	724,912	724,912	711,412	13,500
Training and travel	25,300	25,300	21,146	4,154
Maintenance and operating	1,537,221	1,537,821	843,156	694,665
Total Telecommunications	<u>2,287,433</u>	<u>2,288,033</u>	<u>1,575,714</u>	<u>712,319</u>
Passport:				
Salaries and benefits	172,930	175,266	175,265	1
Maintenance and operating	18,187	15,851	9,400	6,451
Total Passport	<u>191,117</u>	<u>191,117</u>	<u>184,665</u>	<u>6,452</u>
Housing Finance Corporation:				
Maintenance and operating	-	1,060,000	520,464	539,536
Total General Administration	<u>46,931,553</u>	<u>46,566,768</u>	<u>37,944,750</u>	<u>8,622,018</u>
Judicial:				
County Court Probate:				
Salaries and benefits	476,518	480,806	480,806	-
Training and travel	10,055	7,009	7,008	1
Maintenance and operating	1,962	1,221	1,221	-
Total County Court Probate	<u>488,535</u>	<u>489,036</u>	<u>489,035</u>	<u>1</u>
County Courts-Shared:				
Maintenance and operating	119,223	119,223	99,734	19,489
County Court-at-Law I:				
Salaries and benefits	482,893	485,111	485,110	1
Training and travel	6,800	4,582	2,406	2,176
Maintenance and operating	4,875	4,875	3,163	1,712
Total County Court-at-Law I	<u>494,568</u>	<u>494,568</u>	<u>490,679</u>	<u>3,889</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Court-at-Law II:				
Salaries and benefits	\$ 493,336	\$ 494,494	\$ 494,493	\$ 1
Training and travel	6,980	5,822	3,043	2,779
Maintenance and operating	<u>2,725</u>	<u>2,725</u>	<u>2,045</u>	<u>680</u>
Total County				
Court-at-Law II	<u>503,041</u>	<u>503,041</u>	<u>499,581</u>	<u>3,460</u>
County Court-at-Law III:				
Salaries and benefits	450,924	450,924	448,558	2,366
Training and travel	6,905	6,905	3,934	2,971
Maintenance and operating	<u>3,575</u>	<u>3,575</u>	<u>2,422</u>	<u>1,153</u>
Total County				
Court-at-Law III	<u>461,404</u>	<u>461,404</u>	<u>454,914</u>	<u>6,490</u>
County Court-at-Law IV:				
Salaries and benefits	460,164	460,164	454,465	5,699
Training and travel	5,500	5,500	1,276	4,224
Maintenance and operating	<u>4,975</u>	<u>4,975</u>	<u>1,937</u>	<u>3,038</u>
Total County				
Court-at-Law IV	<u>470,639</u>	<u>470,639</u>	<u>457,678</u>	<u>12,961</u>
County Court-at-Law V:				
Salaries and benefits	475,914	476,313	476,313	-
Training and travel	6,900	6,900	3,083	3,817
Maintenance and operating	<u>3,225</u>	<u>2,826</u>	<u>1,674</u>	<u>1,152</u>
Total County				
Court-at-Law V	<u>486,039</u>	<u>486,039</u>	<u>481,070</u>	<u>4,969</u>
County Court-at-Law VI:				
Salaries and benefits	448,696	448,696	427,267	21,429
Training and travel	6,800	6,800	3,014	3,786
Maintenance and operating	<u>3,325</u>	<u>3,325</u>	<u>2,024</u>	<u>1,301</u>
Total County				
Court-at-Law VI	<u>458,821</u>	<u>458,821</u>	<u>432,305</u>	<u>26,516</u>
Total County				
Courts-at-Law	<u>2,993,735</u>	<u>2,993,735</u>	<u>2,915,961</u>	<u>77,774</u>
County Court-at-Law Clerks:				
Salaries and benefits	1,569,596	1,569,596	1,488,018	81,578
Training and travel	11,000	11,000	2,698	8,302
Maintenance and operating	<u>11,077</u>	<u>11,077</u>	<u>3,159</u>	<u>7,918</u>
Total County Court-				
at-Law Clerks	<u>1,591,673</u>	<u>1,591,673</u>	<u>1,493,875</u>	<u>97,798</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Clerks - Probate/Mental:				
Salaries and benefits	\$ 275,274	\$ 284,406	\$ 284,405	\$ 1
Training and travel	5,425	5,425	2,213	3,212
Maintenance and operating	<u>291,163</u>	<u>282,031</u>	<u>217,763</u>	<u>64,268</u>
Total County Clerks - Probate/Mental	<u>571,862</u>	<u>571,862</u>	<u>504,381</u>	<u>67,481</u>
District Courts:				
District Courts Shared:				
Salaries and benefits	325,013	310,348	310,347	1
Training and travel	6,225	5,905	5,904	1
Maintenance and operating	<u>238,879</u>	<u>274,320</u>	<u>274,320</u>	<u>-</u>
Total District Courts Shared	<u>570,117</u>	<u>590,573</u>	<u>590,571</u>	<u>2</u>
199th District Court:				
Salaries and benefits	288,073	289,993	289,992	1
Training and travel	6,800	4,880	1,145	3,735
Maintenance and operating	<u>3,685</u>	<u>3,685</u>	<u>2,439</u>	<u>1,246</u>
Total 199th District Court	<u>298,558</u>	<u>298,558</u>	<u>293,576</u>	<u>4,982</u>
219th District Court:				
Salaries and benefits	286,289	288,590	288,590	-
Training and travel	6,800	5,705	5,704	1
Maintenance and operating	<u>3,885</u>	<u>2,679</u>	<u>1,640</u>	<u>1,039</u>
Total 219th District Court	<u>296,974</u>	<u>296,974</u>	<u>295,934</u>	<u>1,040</u>
296th District Court:				
Salaries and benefits	328,406	335,743	335,743	-
Training and travel	6,800	4,340	4,339	1
Maintenance and operating	<u>4,385</u>	<u>2,787</u>	<u>2,786</u>	<u>1</u>
Total 296th District Court	<u>339,591</u>	<u>342,870</u>	<u>342,868</u>	<u>2</u>
366th District Court:				
Salaries and benefits	298,694	298,694	277,938	20,756
Training and travel	6,965	6,965	6,121	844
Maintenance and operating	<u>4,200</u>	<u>4,200</u>	<u>2,745</u>	<u>1,455</u>
Total 366th District Court	<u>309,859</u>	<u>309,859</u>	<u>286,804</u>	<u>23,055</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
380th District Court:				
Salaries and benefits	\$ 288,886	\$ 290,755	\$ 290,755	\$ -
Training and travel	6,900	6,900	6,556	344
Maintenance and operating	<u>6,700</u>	<u>4,831</u>	<u>2,959</u>	<u>1,872</u>
Total 380th District Court	<u>302,486</u>	<u>302,486</u>	<u>300,270</u>	<u>2,216</u>
401st District Court:				
Salaries and benefits	\$ 322,284	\$ 325,925	\$ 325,925	\$ -
Training and travel	6,900	6,857	6,857	-
Maintenance and operating	<u>4,690</u>	<u>1,805</u>	<u>1,803</u>	<u>2</u>
Total 401st District Court	<u>333,874</u>	<u>334,587</u>	<u>334,585</u>	<u>2</u>
416th District Court:				
Salaries and benefits	291,173	291,173	288,866	2,307
Training and travel	6,800	6,800	5,591	1,209
Maintenance and operating	<u>4,385</u>	<u>4,385</u>	<u>1,956</u>	<u>2,429</u>
Total 416th District Court	<u>302,358</u>	<u>302,358</u>	<u>296,413</u>	<u>5,945</u>
417th District Court:				
Salaries and benefits	306,524	308,666	308,666	-
Training and travel	6,920	4,850	3,382	1,468
Maintenance and operating	<u>4,385</u>	<u>4,313</u>	<u>4,010</u>	<u>303</u>
Total 417th District Court	<u>317,829</u>	<u>317,829</u>	<u>316,058</u>	<u>1,771</u>
429th District Court:				
Salaries and benefits	306,360	308,212	308,211	1
Training and travel	6,800	6,800	3,667	3,133
Maintenance and operating	<u>5,175</u>	<u>3,323</u>	<u>996</u>	<u>2,327</u>
Total 429th District Court	<u>318,335</u>	<u>318,335</u>	<u>312,874</u>	<u>5,461</u>
Total District Courts	<u>3,389,981</u>	<u>3,414,429</u>	<u>3,369,953</u>	<u>44,476</u>
District Clerk:				
Salaries and benefits	3,436,926	3,436,926	3,392,604	44,322
Training and travel	26,250	26,250	21,986	4,264
Maintenance and operating	<u>144,969</u>	<u>145,575</u>	<u>63,025</u>	<u>82,550</u>
Total District Clerk	<u>3,608,145</u>	<u>3,608,751</u>	<u>3,477,615</u>	<u>131,136</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Jury Services - District Clerk:				
Salaries and benefits	\$ 242,248	\$ 242,421	\$ 242,420	\$ 1
Training and travel	6,650	6,650	1,497	5,153
Maintenance and operating	<u>624,512</u>	<u>624,339</u>	<u>443,624</u>	<u>180,715</u>
Total Jury Services - District Clerk	<u>873,410</u>	<u>873,410</u>	<u>687,541</u>	<u>185,869</u>
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	64,926	64,926	63,742	1,184
Maintenance and operating	<u>33,900</u>	<u>33,900</u>	<u>3,378</u>	<u>30,522</u>
Total Justice of the Peace, Shared	<u>98,826</u>	<u>98,826</u>	<u>67,120</u>	<u>31,706</u>
Justice of the Peace, Precinct 1:				
Salaries and benefits	450,149	450,661	450,661	-
Training and travel	7,200	7,200	3,945	3,255
Maintenance and operating	<u>4,350</u>	<u>3,838</u>	<u>2,365</u>	<u>1,473</u>
Total Justice of the Peace, Precinct 1	<u>461,699</u>	<u>461,699</u>	<u>456,971</u>	<u>4,728</u>
Justice of the Peace, Precinct 2:				
Salaries and benefits	402,577	402,577	401,108	1,469
Training and travel	9,759	9,759	6,813	2,946
Maintenance and operating	<u>6,400</u>	<u>6,400</u>	<u>6,205</u>	<u>195</u>
Total Justice of the Peace, Precinct 2	<u>418,736</u>	<u>418,736</u>	<u>414,126</u>	<u>4,610</u>
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	365,339	365,339	351,644	13,695
Training and travel	5,500	5,500	4,007	1,493
Maintenance and operating	<u>5,680</u>	<u>5,680</u>	<u>4,701</u>	<u>979</u>
Total Justice of the Peace, Precinct 3-1	<u>376,519</u>	<u>376,519</u>	<u>360,352</u>	<u>16,167</u>
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	374,110	379,773	379,773	-
Training and travel	4,700	2,709	2,709	-
Maintenance and operating	<u>4,930</u>	<u>4,081</u>	<u>4,080</u>	<u>1</u>
Total Justice of the Peace, Precinct 3-2	<u>383,740</u>	<u>386,563</u>	<u>386,562</u>	<u>1</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Justice of the Peace, Precinct 4:				
Salaries and benefits	\$ 466,631	\$ 466,631	\$ 432,354	\$ 34,277
Training and travel	6,000	6,000	3,523	2,477
Maintenance and operating	8,436	8,436	4,076	4,360
Total Justice of the				
Peace, Precinct 4	481,067	481,067	439,953	41,114
Total Justices of the				
Peace	2,220,587	2,223,410	2,125,084	98,326
Total Judicial	15,737,928	15,766,306	15,063,445	702,861
Financial Administration:				
County Auditor:				
Salaries and benefits	2,586,804	2,586,804	2,536,040	50,764
Training and travel	36,350	36,350	32,303	4,047
Maintenance and operating	23,600	23,600	15,944	7,656
Total County Auditor	2,646,754	2,646,754	2,584,287	62,467
Budget Director:				
Salaries and benefits	581,999	581,999	539,528	42,471
Training and travel	15,500	15,500	5,967	9,533
Maintenance and operating	3,100	3,100	1,442	1,658
Total Budget Director	600,599	600,599	546,937	53,662
County Court-at-Law Clerks Collections:				
Salaries and benefits	323,822	323,822	306,951	16,871
Training and travel	6,200	6,200	3,113	3,087
Maintenance and operating	15,328	15,328	12,908	2,420
Total County Court-at-Law				
Clerks Collections	345,350	345,350	322,972	22,378
Tax Assessor-Collector:				
Salaries and benefits	4,245,305	4,245,305	4,092,071	153,234
Training and travel	20,000	20,000	15,364	4,636
Maintenance and operating	168,900	168,900	121,214	47,686
Total Tax Assessor-				
Collector	4,434,205	4,434,205	4,228,649	205,556
Treasury:				
Salaries and benefits	298,052	298,052	295,343	2,709
Training and travel	4,817	4,817	-	4,817
Maintenance and operating	3,900	3,900	1,236	2,664
Total Treasury	306,769	306,769	296,579	10,190

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Tax Appraiser:				
Maintenance and operating	\$ 1,238,694	\$ 1,238,694	\$ 1,205,404	\$ 33,290
Purchasing Department:				
Salaries and benefits	1,179,708	1,179,708	1,099,693	80,015
Training and travel	18,000	18,000	8,871	9,129
Maintenance and operating	<u>11,005</u>	<u>11,005</u>	<u>8,373</u>	<u>2,632</u>
Total Purchasing Department	<u>1,208,713</u>	<u>1,208,713</u>	<u>1,116,937</u>	<u>91,776</u>
Total Financial Administration	<u>10,781,084</u>	<u>10,781,084</u>	<u>10,301,765</u>	<u>479,319</u>
Legal:				
District Attorney:				
Salaries and benefits	10,358,255	10,363,874	10,031,391	332,483
Training and travel	57,567	57,567	54,549	3,018
Maintenance and operating	<u>382,185</u>	<u>382,185</u>	<u>294,350</u>	<u>87,835</u>
Total District Attorney	<u>10,798,007</u>	<u>10,803,626</u>	<u>10,380,290</u>	<u>423,336</u>
Court-Appointed Prosecutor:				
Maintenance and operating	<u>-</u>	<u>7,824</u>	<u>7,824</u>	<u>-</u>
Total Legal	<u>10,798,007</u>	<u>10,811,450</u>	<u>10,388,114</u>	<u>423,336</u>
Public Facilities:				
Facilities Management:				
Salaries and benefits	450,670	450,670	438,667	12,003
Training and travel	2,700	2,700	1,158	1,542
Maintenance and operating	<u>1,473,163</u>	<u>1,473,163</u>	<u>1,403,210</u>	<u>69,953</u>
Total Facilities Management	<u>1,926,533</u>	<u>1,926,533</u>	<u>1,843,035</u>	<u>83,498</u>
Building Superintendent:				
Salaries and benefits	3,371,490	3,384,930	3,384,930	-
Training and travel	20,072	6,632	4,632	2,000
Maintenance and operating	<u>5,560,516</u>	<u>5,562,714</u>	<u>4,721,555</u>	<u>841,159</u>
Total Building Superintendent	<u>8,952,078</u>	<u>8,954,276</u>	<u>8,111,117</u>	<u>843,159</u>
Permanent Improvement:				
Maintenance and operating	<u>660,196</u>	<u>1,422,575</u>	<u>849,908</u>	<u>572,667</u>
Total Public Facilities	<u>11,538,807</u>	<u>12,303,384</u>	<u>10,804,060</u>	<u>1,499,324</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Equipment Services:				
Service Center:				
Salaries and benefits	\$ 982,538	\$ 982,538	\$ 929,563	\$ 52,975
Training and travel	13,000	13,000	3,549	9,451
Maintenance and operating	<u>1,785,928</u>	<u>1,833,835</u>	<u>1,284,424</u>	<u>549,411</u>
Total Equipment Services	<u>2,781,466</u>	<u>2,829,373</u>	<u>2,217,536</u>	<u>611,837</u>
Public Safety:				
Ambulance:				
Maintenance and operating	<u>930,544</u>	<u>930,544</u>	<u>884,707</u>	<u>45,837</u>
Fire Marshal:				
Salaries and benefits	366,015	366,015	359,782	6,233
Training and travel	7,535	7,535	6,860	675
Maintenance and operating	<u>1,008,125</u>	<u>1,008,359</u>	<u>956,408</u>	<u>51,951</u>
Total Fire Marshal	<u>1,381,675</u>	<u>1,381,909</u>	<u>1,323,050</u>	<u>58,859</u>
Breathalyzer Program:				
Maintenance and operating	<u>40,000</u>	<u>40,000</u>	<u>25,036</u>	<u>14,964</u>
Total Breathalyzer Program	<u>40,000</u>	<u>40,000</u>	<u>25,036</u>	<u>14,964</u>
Constables:				
Constable, Precinct 1:				
Salaries and benefits	650,779	650,779	619,845	30,934
Training and travel	2,212	2,212	365	1,847
Maintenance and operating	<u>6,347</u>	<u>6,347</u>	<u>4,755</u>	<u>1,592</u>
Total Constable, Precinct 1	<u>659,338</u>	<u>659,338</u>	<u>624,965</u>	<u>34,373</u>
Constable, Precinct 2:				
Salaries and benefits	466,343	466,343	464,474	1,869
Training and travel	1,675	1,675	993	682
Maintenance and operating	<u>3,140</u>	<u>3,140</u>	<u>1,419</u>	<u>1,721</u>
Total Constable, Precinct 2	<u>471,158</u>	<u>471,158</u>	<u>466,886</u>	<u>4,272</u>
Constable, Precinct 3:				
Salaries and benefits	1,026,135	1,026,135	1,012,228	13,907
Training and travel	5,239	5,239	2,682	2,557
Maintenance and operating	<u>16,180</u>	<u>16,705</u>	<u>12,035</u>	<u>4,670</u>
Total Constable, Precinct 3	<u>1,047,554</u>	<u>1,048,079</u>	<u>1,026,945</u>	<u>21,134</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Constable, Precinct 4:				
Salaries and benefits	\$ 638,779	\$ 638,779	\$ 615,478	\$ 23,301
Training and travel	2,762	2,762	2,476	286
Maintenance and operating	15,198	15,198	12,338	2,860
Total Constable, Precinct 4	656,739	656,739	630,292	26,447
Total Constables	2,834,789	2,835,314	2,749,088	86,226
Sheriff:				
Salaries and benefits	12,130,902	12,130,902	12,017,459	113,443
Training and travel	65,923	65,923	59,690	6,233
Maintenance and operating	384,192	384,567	251,954	132,613
Total Sheriff	12,581,017	12,581,392	12,329,103	252,289
Jail Operations:				
Salaries and benefits	16,981,694	16,981,694	16,876,521	105,173
Training and travel	30,000	30,000	22,264	7,736
Maintenance and operating	1,950,762	1,951,022	1,344,700	606,322
Total Jail Operations	18,962,456	18,962,716	18,243,485	719,231
Minimum Security Operations:				
Salaries and benefits	2,812,431	2,812,431	2,760,044	52,387
Training and travel	700	700	-	700
Maintenance and operating	342,871	342,871	179,679	163,192
Total Minimum Security Operations	3,156,002	3,156,002	2,939,723	216,279
Medical Examiner:				
Salaries and benefits	885,485	899,987	899,987	-
Training and travel	7,300	5,195	5,194	1
Maintenance and operating	346,466	362,203	362,203	-
Total Medical Examiner	1,239,251	1,267,385	1,267,384	1
Civil Defense:				
Maintenance and operating	11,000	11,000	10,000	1,000
Total Civil Defense	11,000	11,000	10,000	1,000
Highway Patrol:				
Salaries and benefits	31,594	31,594	23,180	8,414
Total Highway Patrol	31,594	31,594	23,180	8,414
Community Supervision:				
Maintenance and operating	60,433	60,433	20,144	40,289
Total Community Supervision	60,433	60,433	20,144	40,289

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Corrections Center:				
Salaries and benefits	\$ 200,077	\$ 216,814	\$ 216,814	\$ -
Total County Corrections Center	<u>200,077</u>	<u>216,814</u>	<u>216,814</u>	<u>-</u>
Child Abuse Task Force:				
Salaries and benefits	311,140	324,410	324,410	-
Training and travel	1,500	254	254	-
Maintenance and operating	<u>700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Child Abuse Task Force	<u>313,340</u>	<u>324,664</u>	<u>324,664</u>	<u>-</u>
911 Addressing:				
Salaries and benefits	541,465	541,465	528,366	13,099
Training and travel	11,300	11,300	8,363	2,937
Maintenance and operating	<u>144,966</u>	<u>144,966</u>	<u>130,255</u>	<u>14,711</u>
Total 911 Addressing	<u>697,731</u>	<u>697,731</u>	<u>666,984</u>	<u>30,747</u>
Jail Cafeteria:				
Maintenance and operating	<u>47,075</u>	<u>47,075</u>	<u>20,697</u>	<u>26,378</u>
Total Jail Cafeteria	<u>47,075</u>	<u>47,075</u>	<u>20,697</u>	<u>26,378</u>
Holding Facility:				
Salaries and benefits	2,390,657	2,417,960	2,417,960	-
Training and travel	6,000	3,137	3,137	-
Maintenance and operating	<u>18,830</u>	<u>17,324</u>	<u>17,323</u>	<u>1</u>
Total Holding Facility	<u>2,415,487</u>	<u>2,438,421</u>	<u>2,438,420</u>	<u>1</u>
Homeland Security:				
Salaries and benefits	757,527	757,527	447,923	309,604
Training and travel	13,530	13,530	11,086	2,444
Maintenance and operating	<u>13,400</u>	<u>13,400</u>	<u>12,282</u>	<u>1,118</u>
Total Homeland Security	<u>784,457</u>	<u>784,457</u>	<u>471,291</u>	<u>313,166</u>
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	1,804,285	1,473,840	1,473,839	1
Training and travel	33,250	33,209	33,208	1
Maintenance and operating	<u>486,502</u>	<u>462,318</u>	<u>462,318</u>	<u>-</u>
Total Juvenile Probation	<u>2,324,037</u>	<u>1,969,367</u>	<u>1,969,365</u>	<u>2</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Juvenile Detention:				
Salaries and benefits	\$ 5,295,262	\$ 5,830,201	\$ 5,830,201	\$ -
Training and travel	25,827	19,186	19,186	-
Maintenance and operating	556,344	465,298	465,297	1
Total Juvenile Detention	5,877,433	6,314,685	6,314,684	1
Juvenile Alternative Education:				
Salaries and benefits	233,078	398,755	398,754	1
Training and travel	3,318	5,050	5,050	-
Maintenance and operating	437,855	249,537	249,537	-
Total Alternative Education	674,251	653,342	653,341	1
Total Juvenile Board	8,875,721	8,937,394	8,937,390	4
Pretrial Release:				
Maintenance and operating	64,600	64,600	60,911	3,689
Total Pretrial Release	64,600	64,600	60,911	3,689
Development Service:				
Salaries and benefits	639,783	639,783	635,597	4,186
Training and travel	10,175	10,175	2,007	8,168
Maintenance and operating	10,697	10,697	5,280	5,417
Total Development Service	660,655	660,655	642,884	17,771
Total Public Safety	55,287,904	55,430,100	53,594,955	1,835,145
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	759,125	759,125	759,125	-
Child Protective Board:				
Maintenance and operating	61,500	48,862	48,862	-
Inmate Health:				
Maintenance and operating	4,625,000	4,625,000	4,432,611	192,389
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	-	3,000
Substance Abuse:				
Salaries and benefits	214,908	214,908	146,947	67,961
Training and travel	2,235	2,235	456	1,779
Maintenance and operating	2,615	2,615	-	2,615
Total Substance Abuse	219,758	219,758	147,403	72,355

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Indigent Defense Coordinator:				
Salaries and benefits	\$ 112,017	\$ 112,017	\$ 99,547	\$ 12,470
Training and travel	2,600	2,600	663	1,937
Maintenance and operating	<u>2,400</u>	<u>2,400</u>	<u>1,200</u>	<u>1,200</u>
Total Indigent Defense				
Coordinator	<u>117,017</u>	<u>117,017</u>	<u>101,410</u>	<u>15,607</u>
Indigent Criminal Defendants:				
Maintenance and operating	<u>6,479,000</u>	<u>8,190,301</u>	<u>8,190,301</u>	<u>-</u>
Total Health and				
Welfare	<u>12,264,400</u>	<u>13,963,063</u>	<u>13,679,712</u>	<u>283,351</u>
Culture and Recreation:				
Libraries:				
Maintenance and operating	<u>222,860</u>	<u>222,860</u>	<u>222,860</u>	<u>-</u>
Open space:				
Salaries and benefits	12,000	12,000	12,000	-
Maintenance and operating	<u>15,550</u>	<u>15,550</u>	<u>6,625</u>	<u>8,925</u>
Total Open Space	<u>27,550</u>	<u>27,550</u>	<u>18,625</u>	<u>8,925</u>
Historical Commission:				
Maintenance and operating	<u>49,900</u>	<u>49,900</u>	<u>43,664</u>	<u>6,236</u>
Total Historical Commission	<u>49,900</u>	<u>49,900</u>	<u>43,664</u>	<u>6,236</u>
Myers Park Operating:				
Salaries and benefits	578,211	578,352	540,449	37,903
Training and travel	6,997	6,997	5,540	1,457
Maintenance and operating	<u>117,236</u>	<u>117,151</u>	<u>105,898</u>	<u>11,253</u>
Total Myers Park				
Operating	<u>702,444</u>	<u>702,500</u>	<u>651,887</u>	<u>50,613</u>
Total Culture and				
Recreation	<u>1,002,754</u>	<u>1,002,810</u>	<u>937,036</u>	<u>65,774</u>
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	255,321	255,321	242,721	12,600
Training and travel	8,700	8,700	8,606	94
Maintenance and operating	<u>5,744</u>	<u>5,744</u>	<u>5,173</u>	<u>571</u>
Total Agriculture				
Extension Service	<u>269,765</u>	<u>269,765</u>	<u>256,500</u>	<u>13,265</u>
Total Conservation	<u>269,765</u>	<u>269,765</u>	<u>256,500</u>	<u>13,265</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Capital outlay:				
General administration:				
Support Services	\$ 22,623	\$ 20,125	\$ 20,124	\$ 1
ERP	38,000	38,000	-	38,000
Non-Departmental	69,047	69,047	16,065	52,982
Non-Departmental Capital Replacement	155,787	155,787	39,665	116,122
Information Technology	2,997,993	2,999,619	1,472,110	1,527,509
Records	63,250	63,250	34,971	28,279
County Clerk	5,500	5,500	-	5,500
Telecommunications	<u>3,109,938</u>	<u>3,109,938</u>	<u>1,106,040</u>	<u>2,003,898</u>
Total General Administration	<u>6,462,138</u>	<u>6,461,266</u>	<u>2,688,975</u>	<u>3,772,291</u>
Financial administration:				
Tax Assessor-Collector	<u>251,027</u>	<u>251,027</u>	<u>78,988</u>	<u>172,039</u>
Total Financial Administration	<u>251,027</u>	<u>251,027</u>	<u>78,988</u>	<u>172,039</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Facilities:				
Facilities and Parks	\$ 29,682	\$ 29,682	\$ 22,589	\$ 7,093
Permanent Improvement	<u>3,894,211</u>	<u>3,163,283</u>	<u>681,801</u>	<u>2,481,482</u>
Total Public Facilities	<u>3,923,893</u>	<u>3,192,965</u>	<u>704,390</u>	<u>2,488,575</u>
Equipment Services:				
Equipment Services	<u>1,179,905</u>	<u>1,179,905</u>	<u>525,311</u>	<u>654,594</u>
Total Equipment Services	<u>1,179,905</u>	<u>1,179,905</u>	<u>525,311</u>	<u>654,594</u>
Public Safety:				
Sheriff	200,357	200,357	167,915	32,442
Jail Operations	50,000	50,000	46,098	3,902
Medical Examiner	24,400	-	-	-
911 Addressing	<u>52,200</u>	<u>52,200</u>	<u>14,514</u>	<u>37,686</u>
Total Public Safety	<u>326,957</u>	<u>302,557</u>	<u>228,527</u>	<u>74,030</u>
Total Capital Outlay	<u>12,143,920</u>	<u>11,387,720</u>	<u>4,226,191</u>	<u>7,161,529</u>
Total Expenditures	<u>\$ 179,537,588</u>	<u>\$ 181,111,823</u>	<u>\$ 159,414,064</u>	<u>\$ 21,697,759</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
Debt Service Fund
For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 45,131,771	\$ 45,154,487	\$ 45,583,847	\$ 429,360
Federal and state funds	283,000	283,000	145,556	(137,444)
Interest	-	7,419	7,419	-
Total revenues	<u>45,414,771</u>	<u>45,444,906</u>	<u>45,736,822</u>	<u>291,916</u>
Expenditures:				
Debt service:				
Principal retirement	26,510,000	27,165,000	27,165,000	-
Interest and fiscal charges	14,795,564	16,247,263	16,196,082	51,181
Bond issuance costs	-	225,921	225,921	-
Advance refunding escrow	-	282,530	282,530	-
Total debt service	<u>41,305,564</u>	<u>43,920,714</u>	<u>43,869,533</u>	<u>51,181</u>
Total expenditures	<u>41,305,564</u>	<u>43,920,714</u>	<u>43,869,533</u>	<u>51,181</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,109,207</u>	<u>1,524,192</u>	<u>1,867,289</u>	<u>343,097</u>
Other financing sources (uses):				
Debt issuance	-	21,295,000	21,295,000	-
Refunding escrow payments	-	(23,200,000)	(23,200,000)	-
Premium on sale of bonds	-	1,937,946	1,937,946	-
Total other financing sources (uses)	<u>-</u>	<u>32,946</u>	<u>32,946</u>	<u>-</u>
Net change in fund balance	4,109,207	1,557,138	1,900,235	<u>343,097</u>
Fund balance - beginning	<u>9,957,971</u>	<u>9,957,971</u>	<u>9,957,971</u>	
Fund balance - ending	<u>\$ 14,067,178</u>	<u>\$ 11,515,109</u>	<u>\$ 11,858,206</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, 2014

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Interest	1,841,430	330,870	2,172,300	2,172,300
Miscellaneous	<u>251,458</u>	<u>-</u>	<u>251,458</u>	<u>251,458</u>
Total revenues	<u>2,092,888</u>	<u>1,830,870</u>	<u>3,923,758</u>	<u>3,923,758</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>46,068,703</u>	<u>12,905,428</u>	<u>58,974,131</u>	<u>165,587,065</u>
Total expenditures	<u>46,068,703</u>	<u>12,905,428</u>	<u>58,974,131</u>	<u>165,587,065</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(43,975,815)</u>	<u>(11,074,558)</u>	<u>(55,050,373)</u>	<u>(161,663,307)</u>
Other financing sources (uses):				
Debt issuance	125,905,948	25,045,000	150,950,948	150,950,948
Premium on sale of bonds	7,896,376	2,440,000	10,336,376	10,336,376
Sale of assets	<u>37,598</u>	<u>338,385</u>	<u>375,983</u>	<u>375,983</u>
Total other financing sources (uses)	<u>133,839,922</u>	<u>27,823,385</u>	<u>161,663,307</u>	<u>161,663,307</u>
Net change in fund balance	<u>\$ 89,864,107</u>	16,748,827	<u>\$ 106,612,934</u>	<u>\$ -</u>
Fund balance – beginning		<u>89,864,107</u>		
Fund balance – ending		<u>\$ 106,612,934</u>		

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

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 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 for 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 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 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 election services restricted for 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 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 alternative to prosecution for specific crimes, with the intent that successful completion of the program will remove the arrest and details from their record.

SPECIALTY COURT 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 District 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 civil court fees restricted for preserving District 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.

DISTRICT ATTORNEY FEDERAL TREASURY FORFEITURE FUND – to account for forfeited funds awarded by courts to the District Attorney related to federal treasury cases. These proceeds are restricted for the benefit of the Office of District Attorney.

TRUANCY PREVENTION AND DIVERSION FUND – to account for court fees collected for this program.

DISTRICT ATTORNEY FEDERAL JUSTICE FORFEITURE FUND – to account for forfeited funds awarded by courts to the District Attorney related to federal justice cases. These proceeds are restricted for the benefit of the Office of District Attorney.

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****September 30, 2014**

Assets	Special Revenue	Capital Projects	Total
Cash	\$ 1,077,569	\$ 455,006	\$ 1,532,575
Investments	17,435,332	41,756,003	59,191,335
Receivables:			
Due from other governments	807,210	-	807,210
Advance to other funds	-	1,355,057	1,355,057
Miscellaneous	3,015	-	3,015
Total assets	<u>\$ 19,323,126</u>	<u>\$ 43,566,066</u>	<u>\$ 62,889,192</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 189,542	\$ 885,049	\$ 1,074,591
Payroll related costs payable	70,243	-	70,243
Due to other governments	891	-	891
Due to other funds	1,045,369	204,300	1,249,669
Unearned revenue	206,028	-	206,028
Total liabilities	<u>1,512,073</u>	<u>1,089,349</u>	<u>2,601,422</u>
Fund Balances:			
Restricted	<u>17,811,053</u>	<u>42,476,717</u>	<u>60,287,770</u>
Total fund balances	<u>17,811,053</u>	<u>42,476,717</u>	<u>60,287,770</u>
Total liabilities and fund balances	<u>\$ 19,323,126</u>	<u>\$ 43,566,066</u>	<u>\$ 62,889,192</u>

COLLIN COUNTY, TEXAS

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

Nonmajor Governmental Funds

For The Year Ended September 30, 2014

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:			
Property taxes	\$ -	\$ 400	\$ 400
Federal and state funds	6,561,302	435,625	6,996,927
Fees and charges for services	3,568,618	-	3,568,618
Fines and forfeitures	416,207	-	416,207
Interest	11,206	74,826	86,032
Miscellaneous	<u>174,052</u>	<u>-</u>	<u>174,052</u>
Total revenues	<u>10,731,385</u>	<u>510,851</u>	<u>11,242,236</u>
Expenditures:			
Current:			
General administration	840,363	-	840,363
Judicial	1,652,126	-	1,652,126
Legal	136,369	-	136,369
Public facilities	22,673	-	22,673
Public safety	3,040,948	-	3,040,948
Public transportation	342,517	-	342,517
Health and welfare	2,983,618	-	2,983,618
Capital outlay	<u>214,057</u>	<u>3,971,815</u>	<u>4,185,872</u>
Total expenditures	<u>9,232,671</u>	<u>3,971,815</u>	<u>13,204,486</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,498,714</u>	<u>(3,460,964)</u>	<u>(1,962,250)</u>
Other financing sources (uses):			
Transfers in	643,195	-	643,195
Transfers out	(267,440)	-	(267,440)
Sale of assets	51	-	51
Debt issuance	-	2,085,000	2,085,000
Premium on sale of bonds	<u>-</u>	<u>115,000</u>	<u>115,000</u>
Total other financing sources (uses)	<u>375,806</u>	<u>2,200,000</u>	<u>2,575,806</u>
Net change in fund balances	1,874,520	(1,260,964)	613,556
Fund balances – beginning	<u>15,936,533</u>	<u>43,737,681</u>	<u>59,674,214</u>
Fund balances – ending	<u>\$ 17,811,053</u>	<u>\$ 42,476,717</u>	<u>\$ 60,287,770</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2014

						Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Assets	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education			
Cash	\$ 3	\$ 540	\$ 5,279	\$ 33,884	\$ 21,341	\$ 2	\$ 25,717	\$ 8,928
Investments	20,250	778,905	195,518	169,183	110,418	-	2,648,892	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 20,253</u>	<u>\$ 779,445</u>	<u>\$ 200,797</u>	<u>\$ 203,067</u>	<u>\$ 131,759</u>	<u>\$ 2</u>	<u>\$ 2,674,609</u>	<u>\$ 8,928</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 56,741	\$ 6,031	\$ 92	\$ -	\$ 15,639	\$ -
Payroll related costs payable	-	-	-	-	-	-	4,076	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>56,741</u>	<u>6,031</u>	<u>92</u>	<u>-</u>	<u>19,715</u>	<u>-</u>
Fund Balances:								
Restricted	<u>20,253</u>	<u>779,445</u>	<u>144,056</u>	<u>197,036</u>	<u>131,667</u>	<u>2</u>	<u>2,654,894</u>	<u>8,928</u>
Total fund balances	<u>20,253</u>	<u>779,445</u>	<u>144,056</u>	<u>197,036</u>	<u>131,667</u>	<u>2</u>	<u>2,654,894</u>	<u>8,928</u>
Total liabilities and fund balances	<u>\$ 20,253</u>	<u>\$ 779,445</u>	<u>\$ 200,797</u>	<u>\$ 203,067</u>	<u>\$ 131,759</u>	<u>\$ 2</u>	<u>\$ 2,674,609</u>	<u>\$ 8,928</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2014

Assets	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Courthouse Security	Economic Development	Dangerous Wild Animal
Cash	\$ 2,779	\$ 177,321	\$ 9,384	\$ 211	\$ 13,965	\$ 30,531	\$ 207	\$ 4,883
Investments	-	3,573,885	435,030	-	684,017	307,572	197,180	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	32	10	-	378	268	-	-
Total assets	<u>\$ 2,779</u>	<u>\$ 3,751,238</u>	<u>\$ 444,424</u>	<u>\$ 211</u>	<u>\$ 698,360</u>	<u>\$ 338,371</u>	<u>\$ 197,387</u>	<u>\$ 4,883</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ 4,215	\$ -	\$ -	\$ 1,130	\$ 307	\$ -	\$ -
Payroll related costs payable	-	5,482	2,441	-	-	13,318	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>9,697</u>	<u>2,441</u>	<u>-</u>	<u>1,130</u>	<u>13,625</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	<u>2,779</u>	<u>3,741,541</u>	<u>441,983</u>	<u>211</u>	<u>697,230</u>	<u>324,746</u>	<u>197,387</u>	<u>4,883</u>
Total fund balances	<u>2,779</u>	<u>3,741,541</u>	<u>441,983</u>	<u>211</u>	<u>697,230</u>	<u>324,746</u>	<u>197,387</u>	<u>4,883</u>
Total liabilities and fund balances	<u>\$ 2,779</u>	<u>\$ 3,751,238</u>	<u>\$ 444,424</u>	<u>\$ 211</u>	<u>\$ 698,360</u>	<u>\$ 338,371</u>	<u>\$ 197,387</u>	<u>\$ 4,883</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2014

Assets	Contract Elections	Election Equipment	Sheriff Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention	County Records Management and Preservation
Cash	\$ 27,417	\$ 13,264	\$ 28	\$ 1,981	\$ 26,288	\$ 233	\$ 10,665	\$ 16,094
Investments	2,076,067	-	207,112	429,498	231,790	15,122	-	1,369,381
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	<u>254</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 2,103,738</u>	<u>\$ 13,264</u>	<u>\$ 207,140</u>	<u>\$ 431,479</u>	<u>\$ 258,078</u>	<u>\$ 15,355</u>	<u>\$ 10,665</u>	<u>\$ 1,385,475</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 3,675	\$ -	\$ 24,999	\$ -	\$ 234	\$ -	\$ -	\$ 4,533
Payroll related costs payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	4,100	-	-	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>3,675</u>	<u>-</u>	<u>29,099</u>	<u>-</u>	<u>234</u>	<u>-</u>	<u>-</u>	<u>4,533</u>
Fund Balances:								
Restricted	<u>2,100,063</u>	<u>13,264</u>	<u>178,041</u>	<u>431,479</u>	<u>257,844</u>	<u>15,355</u>	<u>10,665</u>	<u>1,380,942</u>
Total fund balances	<u>2,100,063</u>	<u>13,264</u>	<u>178,041</u>	<u>431,479</u>	<u>257,844</u>	<u>15,355</u>	<u>10,665</u>	<u>1,380,942</u>
Total liabilities and fund balances	<u>\$ 2,103,738</u>	<u>\$ 13,264</u>	<u>\$ 207,140</u>	<u>\$ 431,479</u>	<u>\$ 258,078</u>	<u>\$ 15,355</u>	<u>\$ 10,665</u>	<u>\$ 1,385,475</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2014

Assets	Juvenile Case Manager	Court Initiated Guardianship	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Courts Technology	Probate Contributions
Cash	\$ 2,508	\$ 1,896	\$ 554	\$ 45,609	\$ 58	\$ 3,993	\$ 3,826	\$ 865
Investments	180,074	184,082	459,653	174,050	1,605,369	135,731	83,950	363,241
Receivables:								
Due from other governments	-	-	-	-	-	-	-	22,653
Miscellaneous	378	-	-	-	-	40	40	-
Total assets	<u>\$ 182,960</u>	<u>\$ 185,978</u>	<u>\$ 460,207</u>	<u>\$ 219,659</u>	<u>\$ 1,605,427</u>	<u>\$ 139,764</u>	<u>\$ 87,816</u>	<u>\$ 386,759</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ 13,317	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	419,766	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,317</u>	<u>419,766</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	<u>182,960</u>	<u>185,978</u>	<u>460,207</u>	<u>206,342</u>	<u>1,185,661</u>	<u>139,764</u>	<u>87,816</u>	<u>386,759</u>
Total fund balances	<u>182,960</u>	<u>185,978</u>	<u>460,207</u>	<u>206,342</u>	<u>1,185,661</u>	<u>139,764</u>	<u>87,816</u>	<u>386,759</u>
Total liabilities and fund balances	<u>\$ 182,960</u>	<u>\$ 185,978</u>	<u>\$ 460,207</u>	<u>\$ 219,659</u>	<u>\$ 1,605,427</u>	<u>\$ 139,764</u>	<u>\$ 87,816</u>	<u>\$ 386,759</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2014

Assets	County Court - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	District Attorney Appportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Grants	Nonmajor Special Revenue Funds Total
Cash	\$ 2,884	\$ 6,853	\$ 338	\$ 1,498	\$ 275,389	\$ 7,193	\$ 69,008	\$ 224,152	\$ 1,077,569
Investments	234,825	318,128	47,147	199,262	-	-	-	-	17,435,332
Receivables:									
Due from other governments	-	-	-	-	-	-	-	784,557	807,210
Miscellaneous	-	-	-	76	-	68	-	1,471	3,015
Total assets	<u>\$ 237,709</u>	<u>\$ 324,981</u>	<u>\$ 47,485</u>	<u>\$ 200,836</u>	<u>\$ 275,389</u>	<u>\$ 7,261</u>	<u>\$ 69,008</u>	<u>\$ 1,010,180</u>	<u>\$ 19,323,126</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,629	\$ 189,542
Payroll related costs payable	-	-	-	-	-	-	-	44,926	70,243
Due to other governments	-	-	-	-	-	-	-	891	891
Due to other funds	-	-	-	-	-	-	-	621,503	1,045,369
Unearned revenue	-	-	-	-	-	-	-	206,028	206,028
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>931,977</u>	<u>1,512,073</u>
Fund Balances:									
Restricted	<u>237,709</u>	<u>324,981</u>	<u>47,485</u>	<u>200,836</u>	<u>275,389</u>	<u>7,261</u>	<u>69,008</u>	<u>78,203</u>	<u>17,811,053</u>
Total fund balances	<u>237,709</u>	<u>324,981</u>	<u>47,485</u>	<u>200,836</u>	<u>275,389</u>	<u>7,261</u>	<u>69,008</u>	<u>78,203</u>	<u>17,811,053</u>
Total liabilities and fund balances	<u>\$ 237,709</u>	<u>\$ 324,981</u>	<u>\$ 47,485</u>	<u>\$ 200,836</u>	<u>\$ 275,389</u>	<u>\$ 7,261</u>	<u>\$ 69,008</u>	<u>\$ 1,010,180</u>	<u>\$ 19,323,126</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, 2014

	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Revenues:								
Federal and state funds	\$ -	\$ 52,512	\$ -	\$ -	\$ 34,531	\$ -	\$ -	\$ -
Fees and charges for services	-	-	63,037	252,742	-	-	441,302	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	7	262	67	107	61	-	909	14
Miscellaneous	-	-	-	-	-	-	26,047	-
Total revenues	<u>7</u>	<u>52,774</u>	<u>63,104</u>	<u>252,849</u>	<u>34,592</u>	<u>-</u>	<u>468,258</u>	<u>14</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	56,741	328,107	-	-	331,987	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	18,189	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>56,741</u>	<u>328,107</u>	<u>18,189</u>	<u>-</u>	<u>331,987</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7</u>	<u>52,774</u>	<u>6,363</u>	<u>(75,258)</u>	<u>16,403</u>	<u>-</u>	<u>136,271</u>	<u>14</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	<u>7</u>	<u>52,774</u>	<u>6,363</u>	<u>(75,258)</u>	<u>16,403</u>	<u>-</u>	<u>136,271</u>	<u>14</u>
Fund balances – beginning	<u>20,246</u>	<u>726,671</u>	<u>137,693</u>	<u>272,294</u>	<u>115,264</u>	<u>2</u>	<u>2,518,623</u>	<u>8,914</u>
Fund balances – ending	<u>\$ 20,253</u>	<u>\$ 779,445</u>	<u>\$ 144,056</u>	<u>\$ 197,036</u>	<u>\$ 131,667</u>	<u>\$ 2</u>	<u>\$ 2,654,894</u>	<u>\$ 8,928</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, 2014

	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Courthouse Security	Economic Development	Dangerous Wild Animal
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,007	\$ -
Fees and charges for services	-	1,042,750	55,676	-	104,726	285,310	-	500
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	5	2,968	139	1	249	151	22	7
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>5</u>	<u>1,045,718</u>	<u>55,815</u>	<u>1</u>	<u>104,975</u>	<u>285,461</u>	<u>183,029</u>	<u>507</u>
Expenditures:								
Current:								
General administration	-	455,116	-	-	-	-	-	-
Judicial	-	-	102,172	-	30,255	588,504	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	22,673	-	-
Public safety	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>455,116</u>	<u>102,172</u>	<u>-</u>	<u>30,255</u>	<u>611,177</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	5	590,602	(46,357)	1	74,720	(325,716)	183,029	507
Other financing sources (uses):								
Transfers in	-	-	131,186	-	-	350,000	-	-
Transfers out	-	-	-	-	-	-	(131)	-
Sale of assets	-	46	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>46</u>	<u>131,186</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>(131)</u>	<u>-</u>
Net change in fund balances	<u>5</u>	<u>590,648</u>	<u>84,829</u>	<u>1</u>	<u>74,720</u>	<u>24,284</u>	<u>182,898</u>	<u>507</u>
Fund balances – beginning	<u>2,774</u>	<u>3,150,893</u>	<u>357,154</u>	<u>210</u>	<u>622,510</u>	<u>300,462</u>	<u>14,489</u>	<u>4,376</u>
Fund balances – ending	<u>\$ 2,779</u>	<u>\$ 3,741,541</u>	<u>\$ 441,983</u>	<u>\$ 211</u>	<u>\$ 697,230</u>	<u>\$ 324,746</u>	<u>\$ 197,387</u>	<u>\$ 4,883</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, 2014

	Contract Elections	Election Equipment	Sheriff Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention	County Records Management and Preservation
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	505,436	-	-	-	29,807	-	3,815	213,460
Fines and forfeitures	-	-	38,363	57,964	-	-	-	-
Interest	2,364	20	76	158	-	5	13	502
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>507,800</u>	<u>20</u>	<u>38,439</u>	<u>58,122</u>	<u>29,807</u>	<u>5</u>	<u>3,828</u>	<u>213,962</u>
Expenditures:								
Current:								
General administration	147,975	-	-	-	-	-	-	211,951
Judicial	-	-	-	-	-	-	-	-
Legal	-	-	-	11,281	12,226	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	34,050	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	43,197
Total expenditures	<u>147,975</u>	<u>-</u>	<u>34,050</u>	<u>11,281</u>	<u>12,226</u>	<u>-</u>	<u>-</u>	<u>255,148</u>
Excess (deficiency) of revenues over (under) expenditures	<u>359,825</u>	<u>20</u>	<u>4,389</u>	<u>46,841</u>	<u>17,581</u>	<u>5</u>	<u>3,828</u>	<u>(41,186)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	97,761	-	-	-
Transfers out	-	-	-	(45,812)	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,812)</u>	<u>97,761</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>359,825</u>	<u>20</u>	<u>4,389</u>	<u>1,029</u>	<u>115,342</u>	<u>5</u>	<u>3,828</u>	<u>(41,186)</u>
Fund balances – beginning	<u>1,740,238</u>	<u>13,244</u>	<u>173,652</u>	<u>430,450</u>	<u>142,502</u>	<u>15,350</u>	<u>6,837</u>	<u>1,422,128</u>
Fund balances – ending	<u>\$ 2,100,063</u>	<u>\$ 13,264</u>	<u>\$ 178,041</u>	<u>\$ 431,479</u>	<u>\$ 257,844</u>	<u>\$ 15,355</u>	<u>\$ 10,665</u>	<u>\$ 1,380,942</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, 2014

	Juvenile Case Manager	Court Initiated Guardianship	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Courts Technology	Probate Contributions
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ 134,800	\$ -	\$ -	\$ 80,922
Fees and charges for services	45,804	32,280	138,069	85,480	-	51,225	48,138	-
Fines and forfeitures	-	-	-	298	-	-	-	-
Interest	57	61	138	116	2,195	43	25	128
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>45,861</u>	<u>32,341</u>	<u>138,207</u>	<u>85,894</u>	<u>136,995</u>	<u>51,268</u>	<u>48,163</u>	<u>81,050</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	-	96,635	-	2,857	3,116	10,300
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	421,251	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,635</u>	<u>421,251</u>	<u>2,857</u>	<u>3,116</u>	<u>10,300</u>
Excess (deficiency) of revenues over (under) expenditures	<u>45,861</u>	<u>32,341</u>	<u>138,207</u>	<u>(10,741)</u>	<u>(284,256)</u>	<u>48,411</u>	<u>45,047</u>	<u>70,750</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(63,324)	(2,095)	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(63,324)</u>	<u>(2,095)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>45,861</u>	<u>32,341</u>	<u>74,883</u>	<u>(12,836)</u>	<u>(284,256)</u>	<u>48,411</u>	<u>45,047</u>	<u>70,750</u>
Fund balances – beginning	<u>137,099</u>	<u>153,637</u>	<u>385,324</u>	<u>219,178</u>	<u>1,469,917</u>	<u>91,353</u>	<u>42,769</u>	<u>316,009</u>
Fund balances – ending	<u>\$ 182,960</u>	<u>\$ 185,978</u>	<u>\$ 460,207</u>	<u>\$ 206,342</u>	<u>\$ 1,185,661</u>	<u>\$ 139,764</u>	<u>\$ 87,816</u>	<u>\$ 386,759</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, 2014

	County Court- at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Grants	Nonmajor Special Revenue Funds Total
Revenues:									
Federal and state funds	\$ -	\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 6,053,030	\$ 6,561,302
Fees and charges for services	43,098	84,909	-	15,564	-	7,261	-	18,229	3,568,618
Fines and forfeitures	-	-	-	-	250,604	-	68,978	-	416,207
Interest	87	119	25	69	6	-	30	-	11,206
Miscellaneous	-	-	-	-	-	-	-	148,005	174,052
Total revenues	<u>43,185</u>	<u>85,028</u>	<u>22,525</u>	<u>15,633</u>	<u>250,610</u>	<u>7,261</u>	<u>69,008</u>	<u>6,219,264</u>	<u>10,731,385</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	-	-	25,321	840,363
Judicial	-	-	-	790	-	-	-	100,662	1,652,126
Legal	-	-	-	-	-	-	-	112,862	136,369
Public facilities	-	-	-	-	-	-	-	-	22,673
Public safety	-	-	-	-	-	-	-	2,567,458	3,040,948
Public transportation	-	-	-	-	-	-	-	342,517	342,517
Health and welfare	-	-	-	-	-	-	-	2,983,618	2,983,618
Capital outlay	-	-	-	-	-	-	-	170,860	214,057
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,303,298</u>	<u>9,232,671</u>
Excess (deficiency) of revenues over (under) expenditures	<u>43,185</u>	<u>85,028</u>	<u>22,525</u>	<u>14,843</u>	<u>250,610</u>	<u>7,261</u>	<u>69,008</u>	<u>(84,034)</u>	<u>1,498,714</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	64,248	643,195
Transfers out	-	(82,443)	(43,230)	-	-	-	-	(30,405)	(267,440)
Sale of assets	-	-	-	-	-	-	-	5	51
Total other financing sources (uses)	<u>-</u>	<u>(82,443)</u>	<u>(43,230)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,848</u>	<u>375,806</u>
Net change in fund balances	<u>43,185</u>	<u>2,585</u>	<u>(20,705)</u>	<u>14,843</u>	<u>250,610</u>	<u>7,261</u>	<u>69,008</u>	<u>(50,186)</u>	<u>1,874,520</u>
Fund balances – beginning	<u>194,524</u>	<u>322,396</u>	<u>68,190</u>	<u>185,993</u>	<u>24,779</u>	<u>-</u>	<u>-</u>	<u>128,389</u>	<u>15,936,533</u>
Fund balances – ending	<u>\$ 237,709</u>	<u>\$ 324,981</u>	<u>\$ 47,485</u>	<u>\$ 200,836</u>	<u>\$ 275,389</u>	<u>\$ 7,261</u>	<u>\$ 69,008</u>	<u>\$ 78,203</u>	<u>\$ 17,811,053</u>

COLLIN COUNTY, TEXAS

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

Farm to Market Special Revenue Fund

For The Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues - interest	\$ <u>20</u>	\$ <u>20</u>	\$ <u>7</u>	\$ <u>(13)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	20	20	7	\$ <u><u>(13)</u></u>
Fund balance - beginning	<u>20,246</u>	<u>20,246</u>	<u>20,246</u>	
Fund balance - ending	\$ <u><u>20,266</u></u>	\$ <u><u>20,266</u></u>	\$ <u><u>20,253</u></u>	

COLLIN COUNTY, TEXAS

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

Lateral Road Special Revenue Fund

For The Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds -				
State lateral road distributions	\$ 59,000	\$ 59,000	\$ 52,512	\$(6,488)
Interest	700	700	262	(438)
Total revenues	<u>59,700</u>	<u>59,700</u>	<u>52,774</u>	<u>(6,926)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	59,700	59,700	52,774	<u>\$(6,926)</u>
Fund balance - beginning	<u>726,671</u>	<u>726,671</u>	<u>726,671</u>	
Fund balance - ending	<u>\$ 786,371</u>	<u>\$ 786,371</u>	<u>\$ 779,445</u>	

COLLIN COUNTY, TEXAS

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

Judicial Appellate Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Appellate judicial system	\$ 62,000	\$ 62,000	\$ 63,037	\$ 1,037
Interest	170	170	67	(103)
Total revenues	<u>62,170</u>	<u>62,170</u>	<u>63,104</u>	<u>934</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>55,800</u>	<u>56,742</u>	<u>56,741</u>	<u>1</u>
Total expenditures	<u>55,800</u>	<u>56,742</u>	<u>56,741</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	6,370	5,428	6,363	\$ <u><u>935</u></u>
Fund balance - beginning	<u>137,693</u>	<u>137,693</u>	<u>137,693</u>	
Fund balance - ending	\$ <u><u>144,063</u></u>	\$ <u><u>143,121</u></u>	\$ <u><u>144,056</u></u>	

COLLIN COUNTY, TEXAS

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

Court Reporters Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 235,000	\$ 235,000	\$ 252,742	\$ 17,742
Interest	50	50	107	57
Total revenues	<u>235,050</u>	<u>235,050</u>	<u>252,849</u>	<u>17,799</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	257,440	257,529	257,529	-
County Courts - maintenance and operating	109,060	109,060	67,453	41,607
Justice of the Peace - maintenance and operating	<u>8,500</u>	<u>8,500</u>	<u>3,125</u>	<u>5,375</u>
Total expenditures	<u>375,000</u>	<u>375,089</u>	<u>328,107</u>	<u>46,982</u>
Excess (deficiency) of revenues				
over (under) expenditures	(139,950)	(140,039)	(75,258)	<u>\$ 64,781</u>
Fund balance - beginning	<u>272,294</u>	<u>272,294</u>	<u>272,294</u>	
Fund balance - ending	<u>\$ 132,344</u>	<u>\$ 132,255</u>	<u>\$ 197,036</u>	

COLLIN COUNTY, TEXAS

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

Law Library Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 415,000	\$ 415,000	\$ 441,302	\$ 26,302
Interest	9,000	9,000	909	(8,091)
Miscellaneous	20,000	20,000	26,047	6,047
Total revenues	<u>444,000</u>	<u>444,000</u>	<u>468,258</u>	<u>24,258</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	150,005	150,005	146,214	3,791
Training and travel	2,100	2,100	1,189	911
Maintenance and operating	<u>226,133</u>	<u>226,133</u>	<u>184,584</u>	<u>41,549</u>
Total Judicial	<u>378,238</u>	<u>378,238</u>	<u>331,987</u>	<u>46,251</u>
Total expenditures	<u>378,238</u>	<u>378,238</u>	<u>331,987</u>	<u>46,251</u>
Excess (deficiency) of revenues over (under) expenditures	65,762	65,762	136,271	<u>\$ 70,509</u>
Fund balance - beginning	<u>2,518,623</u>	<u>2,518,623</u>	<u>2,518,623</u>	
Fund balance - ending	<u>\$ 2,584,385</u>	<u>\$ 2,584,385</u>	<u>\$ 2,654,894</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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues - interest	\$ <u>10</u>	\$ <u>10</u>	\$ <u>14</u>	\$ <u>4</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	10	10	14	\$ <u><u>4</u></u>
Fund balance - beginning	<u>8,914</u>	<u>8,914</u>	<u>8,914</u>	
Fund balance - ending	\$ <u><u>8,924</u></u>	\$ <u><u>8,924</u></u>	\$ <u><u>8,928</u></u>	

COLLIN COUNTY, TEXAS

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

Open Space Parks Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenue - interest	\$ <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 (under) expenditures	5	5	5	\$ <u>-</u>
Fund balance - beginning	<u>2,774</u>	<u>2,774</u>	<u>2,774</u>	
Fund balance - ending	\$ <u><u>2,779</u></u>	\$ <u><u>2,779</u></u>	\$ <u><u>2,779</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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 883,500	\$ 883,500	\$ 1,042,750	\$ 159,250
Interest	4,000	4,000	2,968	(1,032)
Total revenues	<u>887,500</u>	<u>887,500</u>	<u>1,045,718</u>	<u>158,218</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	300,691	300,691	279,803	20,888
Training and travel	22,891	22,891	1,383	21,508
Maintenance and operating	<u>1,335,374</u>	<u>1,335,374</u>	<u>173,930</u>	<u>1,161,444</u>
Total General administration	<u>1,658,956</u>	<u>1,658,956</u>	<u>455,116</u>	<u>1,203,840</u>
Capital outlay - general administration	<u>77,077</u>	<u>77,077</u>	<u>-</u>	<u>77,077</u>
Total expenditures	<u>1,736,033</u>	<u>1,736,033</u>	<u>455,116</u>	<u>1,280,917</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(848,533)</u>	<u>(848,533)</u>	<u>590,602</u>	<u>1,439,135</u>
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>-</u>	<u>46</u>	<u>46</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>46</u>	<u>46</u>
Net change in fund balance	<u>(848,533)</u>	<u>(848,533)</u>	<u>590,648</u>	<u>\$ 1,439,181</u>
Fund balance - beginning	<u>3,150,893</u>	<u>3,150,893</u>	<u>3,150,893</u>	
Fund balance - ending	<u>\$ 2,302,360</u>	<u>\$ 2,302,360</u>	<u>\$ 3,741,541</u>	

COLLIN COUNTY, TEXAS

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

District Clerk Records Management and Preservation Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 52,000	\$ 52,000	\$ 55,676	\$ 3,676
Interest	500	500	139	(361)
Total revenues	<u>52,500</u>	<u>52,500</u>	<u>55,815</u>	<u>3,315</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	107,660	107,660	102,172	5,488
Maintenance and operating	<u>325,000</u>	<u>325,000</u>	<u>-</u>	<u>325,000</u>
Total Judicial	<u>432,660</u>	<u>432,660</u>	<u>102,172</u>	<u>330,488</u>
Total expenditures	<u>432,660</u>	<u>432,660</u>	<u>102,172</u>	<u>330,488</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(380,160)</u>	<u>(380,160)</u>	<u>(46,357)</u>	<u>333,803</u>
Other financing sources (uses):				
Transfers in	<u>-</u>	<u>131,186</u>	<u>131,186</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>131,186</u>	<u>131,186</u>	<u>-</u>
Net change in fund balance	<u>(380,160)</u>	<u>(248,974)</u>	<u>84,829</u>	<u>\$ 333,803</u>
Fund balance - beginning	<u>357,154</u>	<u>357,154</u>	<u>357,154</u>	
Fund balance - ending	<u><u>\$ (23,006)</u></u>	<u><u>\$ 108,180</u></u>	<u><u>\$ 441,983</u></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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenue - interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1</u>	\$ <u>1</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	1	\$ <u><u>1</u></u>
Fund balance - beginning	<u>210</u>	<u>210</u>	<u>210</u>	
Fund balance - ending	\$ <u><u>210</u></u>	\$ <u><u>210</u></u>	\$ <u><u>211</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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 100,700	\$ 100,700	\$ 104,726	\$ 4,026
Interest	<u>800</u>	<u>800</u>	<u>249</u>	<u>(551)</u>
Total revenues	<u>101,500</u>	<u>101,500</u>	<u>104,975</u>	<u>3,475</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	18,165	21,005	16,451	4,554
Maintenance and operating	<u>131,334</u>	<u>136,364</u>	<u>13,804</u>	<u>122,560</u>
Total Judicial	<u>149,499</u>	<u>157,369</u>	<u>30,255</u>	<u>127,114</u>
Capital outlay - judicial	<u>24,052</u>	<u>24,052</u>	<u>-</u>	<u>24,052</u>
Total expenditures	<u>173,551</u>	<u>181,421</u>	<u>30,255</u>	<u>151,166</u>
Excess (deficiency) of revenues over (under) expenditures	(72,051)	(79,921)	74,720	\$ <u><u>154,641</u></u>
Fund balance - beginning	<u>622,510</u>	<u>622,510</u>	<u>622,510</u>	
Fund balance - ending	\$ <u><u>550,459</u></u>	\$ <u><u>542,589</u></u>	\$ <u><u>697,230</u></u>	

COLLIN COUNTY, TEXAS

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

Courthouse Security Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services:				
County Clerk security fees	\$ 211,000	\$ 211,000	\$ 182,824	\$ (28,176)
District Clerk security fees	45,500	45,500	50,419	4,919
Justice of the Peace civil court fees	<u>64,000</u>	<u>64,000</u>	<u>52,067</u>	<u>(11,933)</u>
Total Fees and charges for services	<u>320,500</u>	<u>320,500</u>	<u>285,310</u>	<u>(35,190)</u>
Interest	<u>-</u>	<u>-</u>	<u>151</u>	<u>151</u>
Total revenues	<u>320,500</u>	<u>320,500</u>	<u>285,461</u>	<u>(35,039)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	658,287	658,287	558,617	99,670
Maintenance and operating	<u>30,754</u>	<u>30,754</u>	<u>29,887</u>	<u>867</u>
Total Judicial	<u>689,041</u>	<u>689,041</u>	<u>588,504</u>	<u>100,537</u>
Public facilities:				
Maintenance and operating	<u>51,723</u>	<u>51,723</u>	<u>22,673</u>	<u>29,050</u>
Total Public facilities	<u>51,723</u>	<u>51,723</u>	<u>22,673</u>	<u>29,050</u>
Total expenditures	<u>740,764</u>	<u>740,764</u>	<u>611,177</u>	<u>129,587</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(420,264)</u>	<u>(420,264)</u>	<u>(325,716)</u>	<u>94,548</u>
Other financing sources (uses):				
Transfers in	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Total other financing sources (uses)	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net change in fund balance	<u>(70,264)</u>	<u>(70,264)</u>	<u>24,284</u>	<u>\$ 94,548</u>
Fund balance - beginning	<u>300,462</u>	<u>300,462</u>	<u>300,462</u>	
Fund balance - ending	<u>\$ 230,198</u>	<u>\$ 230,198</u>	<u>\$ 324,746</u>	

COLLIN COUNTY, TEXAS

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

Economic Development Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Federal and state funds	\$ -	\$ 183,007	\$ 183,007	\$ -
Interest	<u>5</u>	<u>5</u>	<u>22</u>	<u>17</u>
Total revenues	<u>5</u>	<u>183,012</u>	<u>183,029</u>	<u>17</u>
Expenditures:				
Current:				
General administration - maintenance and operating	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total expenditures	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5</u>	<u>143,012</u>	<u>183,029</u>	<u>40,017</u>
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>(131)</u>	<u>(131)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(131)</u>	<u>(131)</u>	<u>-</u>
Net change in fund balance	5	142,881	182,898	\$ <u>40,017</u>
Fund balance - beginning	<u>14,489</u>	<u>14,489</u>	<u>14,489</u>	
Fund balance - ending	\$ <u>14,494</u>	\$ <u>157,370</u>	\$ <u>197,387</u>	

COLLIN COUNTY, TEXAS

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

Dangerous Wild Animal Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 800	\$ 800	\$ 500	\$ (300)
Interest	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
Total revenues	<u>800</u>	<u>800</u>	<u>507</u>	<u>(293)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	800	800	507	<u><u>\$ (293)</u></u>
Fund balance - beginning	<u>4,376</u>	<u>4,376</u>	<u>4,376</u>	
Fund balance - ending	<u><u>\$ 5,176</u></u>	<u><u>\$ 5,176</u></u>	<u><u>\$ 4,883</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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 500,000	\$ 500,000	\$ 505,436	\$ 5,436
Interest	2,000	2,000	2,364	364
Total revenues	<u>502,000</u>	<u>502,000</u>	<u>507,800</u>	<u>5,800</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	200,000	200,000	-	200,000
Training and travel	13,500	19,500	16,269	3,231
Maintenance and operating	<u>140,264</u>	<u>201,264</u>	<u>131,706</u>	<u>69,558</u>
Total General administration	<u>353,764</u>	<u>420,764</u>	<u>147,975</u>	<u>272,789</u>
Total expenditures	<u>353,764</u>	<u>420,764</u>	<u>147,975</u>	<u>272,789</u>
Excess (deficiency) of revenues				
over (under) expenditures	148,236	81,236	359,825	\$ <u>278,589</u>
Fund balance - beginning	<u>1,740,238</u>	<u>1,740,238</u>	<u>1,740,238</u>	
Fund balance - ending	<u>\$ 1,888,474</u>	<u>\$ 1,821,474</u>	<u>\$ 2,100,063</u>	

COLLIN COUNTY, TEXAS

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

Election Equipment Special Revenue Fund

For The Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues - interest	\$ <u>10</u>	\$ <u>10</u>	\$ <u>20</u>	\$ <u>10</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	10	10	20	\$ <u><u>10</u></u>
Fund balance - beginning	<u>13,244</u>	<u>13,244</u>	<u>13,244</u>	
Fund balance - ending	\$ <u><u>13,254</u></u>	\$ <u><u>13,254</u></u>	\$ <u><u>13,264</u></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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues - interest	\$ <u>20</u>	\$ <u>20</u>	\$ <u>5</u>	\$ <u>(15)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	20	20	5	\$ <u><u>(15)</u></u>
Fund balance - beginning	<u>15,350</u>	<u>15,350</u>	<u>15,350</u>	
Fund balance - ending	\$ <u><u>15,370</u></u>	\$ <u><u>15,370</u></u>	\$ <u><u>15,355</u></u>	

COLLIN COUNTY, TEXAS

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

Child Abuse Prevention Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 2,000	\$ 2,000	\$ 3,815	\$ 1,815
Interest	-	-	13	13
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>3,828</u>	<u>1,828</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	2,000	2,000	3,828	\$ <u>1,828</u>
Fund balance - beginning	<u>6,837</u>	<u>6,837</u>	<u>6,837</u>	
Fund balance - ending	<u>\$ 8,837</u>	<u>\$ 8,837</u>	<u>\$ 10,665</u>	

COLLIN COUNTY, TEXAS

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

County Records Management and Preservation Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 185,000	\$ 185,000	\$ 213,460	\$ 28,460
Interest	1,000	1,000	502	(498)
Total revenues	<u>186,000</u>	<u>186,000</u>	<u>213,962</u>	<u>27,962</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	<u>266,798</u>	<u>266,798</u>	<u>211,951</u>	<u>54,847</u>
Total General administration	<u>266,798</u>	<u>266,798</u>	<u>211,951</u>	<u>54,847</u>
Capital outlay - general administration	<u>72,300</u>	<u>72,300</u>	<u>43,197</u>	<u>29,103</u>
Total expenditures	<u>339,098</u>	<u>339,098</u>	<u>255,148</u>	<u>83,950</u>
Excess (deficiency) of revenues over (under) expenditures	(153,098)	(153,098)	(41,186)	\$ <u>111,912</u>
Fund balance - beginning	<u>1,422,128</u>	<u>1,422,128</u>	<u>1,422,128</u>	
Fund balance - ending	\$ <u>1,269,030</u>	\$ <u>1,269,030</u>	\$ <u>1,380,942</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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 28,000	\$ 28,000	\$ 32,280	\$ 4,280
Interest	150	150	61	(89)
Total revenues	<u>28,150</u>	<u>28,150</u>	<u>32,341</u>	<u>4,191</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	28,150	28,150	32,341	\$ <u>4,191</u>
Fund balance - beginning	<u>153,637</u>	<u>153,637</u>	<u>153,637</u>	
Fund balance - ending	<u>\$ 181,787</u>	<u>\$ 181,787</u>	<u>\$ 185,978</u>	

COLLIN COUNTY, TEXAS

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

Specialty Court Special Revenue Fund

For The Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 64,300	\$ 64,300	\$ 85,480	\$ 21,180
Fines	350	350	298	(52)
Interest	200	200	116	(84)
Total revenues	<u>64,850</u>	<u>64,850</u>	<u>85,894</u>	<u>21,044</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
Training and travel	1,000	1,000	-	1,000
Maintenance and operating	<u>103,748</u>	<u>103,748</u>	<u>36,071</u>	<u>67,677</u>
Total County Courts	<u>104,748</u>	<u>104,748</u>	<u>36,071</u>	<u>68,677</u>
District Courts:				
Training and travel	6,000	5,718	5,140	578
Maintenance and operating	<u>98,748</u>	<u>99,537</u>	<u>55,424</u>	<u>44,113</u>
Total District Courts	<u>104,748</u>	<u>105,255</u>	<u>60,564</u>	<u>44,691</u>
Total Judicial	<u>209,496</u>	<u>210,003</u>	<u>96,635</u>	<u>113,368</u>
Total expenditures	<u>209,496</u>	<u>210,003</u>	<u>96,635</u>	<u>113,368</u>
Excess (deficiency) of revenues over (under) expenditures	(144,646)	(145,153)	(10,741)	134,412
Other financing (uses):				
Transfers out	<u>-</u>	<u>(2,095)</u>	<u>(2,095)</u>	<u>-</u>
Net change in fund balance	(144,646)	(147,248)	(12,836)	<u>\$ 134,412</u>
Fund balance - beginning	<u>219,178</u>	<u>219,178</u>	<u>219,178</u>	
Fund balance - ending	<u>\$ 74,532</u>	<u>\$ 71,930</u>	<u>\$ 206,342</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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 32,000	\$ 32,000	\$ 51,225	\$ 19,225
Interest	30	30	43	13
Total revenues	<u>32,030</u>	<u>32,030</u>	<u>51,268</u>	<u>19,238</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	-	3,640	2,857	783
Total Judicial	-	3,640	2,857	783
Total expenditures	-	3,640	2,857	783
Excess (deficiency) of revenues over (under) expenditures	32,030	28,390	48,411	\$ <u>20,021</u>
Fund balance - beginning	<u>91,353</u>	<u>91,353</u>	<u>91,353</u>	
Fund balance - ending	<u>\$ 123,383</u>	<u>\$ 119,743</u>	<u>\$ 139,764</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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 20,400	\$ 20,400	\$ 48,138	\$ 27,738
Interest	5	5	25	20
Total revenues	<u>20,405</u>	<u>20,405</u>	<u>48,163</u>	<u>27,758</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	-	4,680	3,116	1,564
Total Judicial	-	4,680	3,116	1,564
Total expenditures	-	4,680	3,116	1,564
Excess (deficiency) of revenues over (under) expenditures	20,405	15,725	45,047	\$ <u>29,322</u>
Fund balance - beginning	<u>42,769</u>	<u>42,769</u>	<u>42,769</u>	
Fund balance - ending	<u>\$ 63,174</u>	<u>\$ 58,494</u>	<u>\$ 87,816</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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
State funds	\$ 40,000	\$ 40,000	\$ 80,922	\$ 40,922
Interest	200	200	128	(72)
Total revenues	<u>40,200</u>	<u>40,200</u>	<u>81,050</u>	<u>40,850</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	56,424	56,424	10,300	46,124
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 Judicial	<u>68,775</u>	<u>68,775</u>	<u>10,300</u>	<u>58,475</u>
Total expenditures	<u>68,775</u>	<u>68,775</u>	<u>10,300</u>	<u>58,475</u>
Excess (deficiency) of revenues over (under) expenditures	(28,575)	(28,575)	70,750	\$ <u>99,325</u>
Fund balance - beginning	<u>316,009</u>	<u>316,009</u>	<u>316,009</u>	
Fund balance - ending	\$ <u><u>287,434</u></u>	\$ <u><u>287,434</u></u>	\$ <u><u>386,759</u></u>	

COLLIN COUNTY, TEXAS

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

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

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 47,000	\$ 47,000	\$ 43,098	\$ (3,902)
Interest	100	100	87	(13)
Total revenues	<u>47,100</u>	<u>47,100</u>	<u>43,185</u>	<u>(3,915)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	47,100	47,100	43,185	<u><u>\$ (3,915)</u></u>
Fund balance - beginning	<u>194,524</u>	<u>194,524</u>	<u>194,524</u>	
Fund balance - ending	<u><u>\$ 241,624</u></u>	<u><u>\$ 241,624</u></u>	<u><u>\$ 237,709</u></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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 80,000	\$ 80,000	\$ 84,909	\$ 4,909
Interest	200	200	119	(81)
Total revenues	<u>80,200</u>	<u>80,200</u>	<u>85,028</u>	<u>4,828</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>80,200</u>	<u>80,200</u>	<u>85,028</u>	<u>4,828</u>
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>(82,443)</u>	<u>(82,443)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(82,443)</u>	<u>(82,443)</u>	<u>-</u>
Net change in fund balance	80,200	(2,243)	2,585	<u>\$ 4,828</u>
Fund balance - beginning	<u>322,396</u>	<u>322,396</u>	<u>322,396</u>	
Fund balance - ending	<u>\$ 402,596</u>	<u>\$ 320,153</u>	<u>\$ 324,981</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 Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 20,500	\$ 20,500	\$ 15,564	\$(4,936)
Interest	<u>-</u>	<u>-</u>	<u>69</u>	<u>69</u>
Total revenues	<u>20,500</u>	<u>20,500</u>	<u>15,633</u>	<u>(4,867)</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	-	1,500	790	710
Maintenance and operating	<u>8,000</u>	<u>7,246</u>	<u>-</u>	<u>7,246</u>
Total Judicial	<u>8,000</u>	<u>8,746</u>	<u>790</u>	<u>7,956</u>
Capital outlay - judicial	<u>21,728</u>	<u>22,482</u>	<u>-</u>	<u>22,482</u>
Total expenditures	<u>29,728</u>	<u>31,228</u>	<u>790</u>	<u>30,438</u>
Excess (deficiency) of revenues over (under) expenditures	(9,228)	(10,728)	14,843	\$ <u>25,571</u>
Fund balance - beginning	<u>185,993</u>	<u>185,993</u>	<u>185,993</u>	
Fund balance - ending	\$ <u>176,765</u>	\$ <u>175,265</u>	\$ <u>200,836</u>	

COLLIN COUNTY, TEXAS

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

Truancy Prevention and Diversion Special Revenue Fund

For The Year Ended September 30, 2014

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 7,261	\$ 7,261
Total revenues	-	-	7,261	7,261
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	7,261	\$ 7,261
Fund balance - beginning	-	-	-	
Fund balance - ending	\$ -	\$ -	\$ 7,261	

NON-MAJOR CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for debt proceeds issued by the County for capital projects.

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. The Series 1999 and 1999A have been spent.

Series 1999 - \$12,330,000 issued 05/18/99

Series 1999A - \$19,420,000 issued 10/18/99

Series 2000 - \$2,000,000 issued 09/09/00

Series 2001 - \$4,975,000 issued 08/15/01

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 04/27/04

Series 2005 - \$37,350,000 issued 04/05/05

Series 2006 - \$53,800,000 issued 05/03/06

Series 2007 - \$2,200,000 issued 03/20/07

Series 2008 - \$2,200,000 issued 07/14/08

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 2014. The remainder of the bonds will be sold as needed. The total bonds sold through September 30, 2014 is \$41,680,000.

Series 2008 - \$4,500,000 issued 07/14/08

Series 2009 - \$17,420,000 issued 09/29/09

Series 2009B - \$9,990,000 issued 09/29/09

Series 2011 - \$2,100,000 issued 06/16/11

Series 2012 - \$3,270,000 issued 05/01/12

Series 2013 - \$2,200,000 issued 06/01/13

Series 2014 - \$2,200,000 issued 06/09/14

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 05/18/99

Series 1999A - \$11,580,000 issued 10/18/99

Series 2000 - \$44,025,000 issued 09/09/00

2003 Road Bond Capital Projects - to account for bond projects authorized by voters on November 4, 2003. Total authorized for roads and highways is \$142,000,000. All of the bonds have been issued in five series, beginning 2004 and ending 2008.

Series 2004 - \$44,550,000 issued 04/27/04

Series 2005 - \$17,360,000 issued 04/05/05

Series 2006 - \$15,920,000 issued 05/03/06

Series 2007 - \$48,190,000 issued 03/20/07

Series 2008 - \$15,980,000 issued 07/14/08

TAX NOTES used to acquire software, hardware, and computer equipment; equipment; and related professional services. Total notes issued on May 3, 2006 were \$15,000,000.

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2014

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond	1999 Road Bond	2003 Road Bond	Tax Notes	Nonmajor Capital Project Funds Total
Assets									
Cash	\$ 856	\$ 695	\$ 3,357	\$ 3,280	\$ 938	\$ 436,433	\$ 7,681	\$ 1,766	\$ 455,006
Investments	683,321	1,198,116	974,357	9,645,377	401,337	2,987,453	14,213,854	11,652,188	41,756,003
Receivables:									
Advance to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,340,558</u>	<u>14,499</u>	<u>-</u>	<u>1,355,057</u>
Total assets	<u>\$ 684,177</u>	<u>\$ 1,198,811</u>	<u>\$ 977,714</u>	<u>\$ 9,648,657</u>	<u>\$ 402,275</u>	<u>\$ 4,764,444</u>	<u>\$ 14,236,034</u>	<u>\$ 11,653,954</u>	<u>\$ 43,566,066</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ 4,632	\$ 127,978	\$ -	\$ -	\$ 750,001	\$ 2,438	\$ 885,049
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,700</u>	<u>146,600</u>	<u>204,300</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>4,632</u>	<u>127,978</u>	<u>-</u>	<u>-</u>	<u>807,701</u>	<u>149,038</u>	<u>1,089,349</u>
Fund balances:									
Restricted	<u>684,177</u>	<u>1,198,811</u>	<u>973,082</u>	<u>9,520,679</u>	<u>402,275</u>	<u>4,764,444</u>	<u>13,428,333</u>	<u>11,504,916</u>	<u>42,476,717</u>
Total fund balances	<u>684,177</u>	<u>1,198,811</u>	<u>973,082</u>	<u>9,520,679</u>	<u>402,275</u>	<u>4,764,444</u>	<u>13,428,333</u>	<u>11,504,916</u>	<u>42,476,717</u>
Total liabilities and fund balances	<u>\$ 684,177</u>	<u>\$ 1,198,811</u>	<u>\$ 977,714</u>	<u>\$ 9,648,657</u>	<u>\$ 402,275</u>	<u>\$ 4,764,444</u>	<u>\$ 14,236,034</u>	<u>\$ 11,653,954</u>	<u>\$ 43,566,066</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, 2014

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond	1999 Road Bond	2003 Road Bond	Tax Notes	Nonmajor Capital Project Funds Total
Revenues:									
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400
Federal and state funds	-	-	-	-	-	435,625	-	-	435,625
Interest	<u>276</u>	<u>408</u>	<u>353</u>	<u>17,062</u>	<u>144</u>	<u>2,712</u>	<u>27,336</u>	<u>26,535</u>	<u>74,826</u>
Total revenues	<u>276</u>	<u>408</u>	<u>353</u>	<u>17,062</u>	<u>544</u>	<u>438,337</u>	<u>27,336</u>	<u>26,535</u>	<u>510,851</u>
Expenditures:									
Capital outlay:									
General administration	-	-	-	-	-	-	-	230,873	230,873
Public facilities	238,680	19,882	-	6,726	-	-	-	-	265,288
Public transportation	-	-	-	-	30,762	2,831	2,705,097	-	2,738,690
Culture and recreation	<u>663</u>	<u>-</u>	<u>116,312</u>	<u>619,989</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>736,964</u>
Total expenditures	<u>239,343</u>	<u>19,882</u>	<u>116,312</u>	<u>626,715</u>	<u>30,762</u>	<u>2,831</u>	<u>2,705,097</u>	<u>230,873</u>	<u>3,971,815</u>
Excess (deficiency) of revenues									
over (under) expenditures	(239,067)	(19,474)	(115,959)	(609,653)	(30,218)	435,506	(2,677,761)	(204,338)	(3,460,964)
Other financing sources (uses):									
Debt issuance	-	-	-	2,085,000	-	-	-	-	2,085,000
Premium on sale of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,200,000</u>
Net change in fund balance	(239,067)	(19,474)	(115,959)	1,590,347	(30,218)	435,506	(2,677,761)	(204,338)	(1,260,964)
Fund balance – beginning	<u>923,244</u>	<u>1,218,285</u>	<u>1,089,041</u>	<u>7,930,332</u>	<u>432,493</u>	<u>4,328,938</u>	<u>16,106,094</u>	<u>11,709,254</u>	<u>43,737,681</u>
Fund balance – ending	<u>\$ 684,177</u>	<u>\$ 1,198,811</u>	<u>\$ 973,082</u>	<u>\$ 9,520,679</u>	<u>\$ 402,275</u>	<u>\$ 4,764,444</u>	<u>\$ 13,428,333</u>	<u>\$ 11,504,916</u>	<u>\$ 42,476,717</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, 2014

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,234,137	\$ 276	\$ 3,234,413	\$ 3,234,413
Miscellaneous	<u>191,042</u>	<u>-</u>	<u>191,042</u>	<u>191,042</u>
Total revenues	<u>3,425,179</u>	<u>276</u>	<u>3,425,455</u>	<u>3,425,455</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,447,320	238,680	34,686,000	35,392,208
Old Collin County Courthouse	1,000,000	-	1,000,000	1,000,000
Land for park and open space	<u>5,746,368</u>	<u>663</u>	<u>5,747,031</u>	<u>5,725,000</u>
Total expenditures	<u>41,193,688</u>	<u>239,343</u>	<u>41,433,031</u>	<u>42,117,208</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,768,509)</u>	<u>(239,067)</u>	<u>(38,007,576)</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>\$ 923,244</u>	<u>(239,067)</u>	<u>\$ 684,177</u>	<u>\$ -</u>
Fund balance – beginning		<u>923,244</u>		
Fund balance – ending		<u>\$ 684,177</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, 2014

	<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	1,537,994	408	1,538,402	1,538,402
Miscellaneous	<u>4,950</u>	<u>-</u>	<u>4,950</u>	<u>4,950</u>
Total revenues	<u>1,619,007</u>	<u>408</u>	<u>1,619,415</u>	<u>1,619,415</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>26,298,042</u>	<u>19,882</u>	<u>26,317,924</u>	<u>27,516,735</u>
Total expenditures	<u>26,298,042</u>	<u>19,882</u>	<u>26,317,924</u>	<u>27,516,735</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,679,035)</u>	<u>(19,474)</u>	<u>(24,698,509)</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>\$ 1,218,285</u>	<u>(19,474)</u>	<u>\$ 1,198,811</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,218,285</u>		
Fund balance – ending		<u>\$ 1,198,811</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, 2014

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>3,781,770</u>	\$ <u>353</u>	\$ <u>3,782,123</u>	\$ <u>3,782,123</u>
Total revenues	<u>3,781,770</u>	<u>353</u>	<u>3,782,123</u>	<u>3,782,123</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	79,672,873	-	79,672,873	79,776,991
Land for park and open space	<u>10,027,401</u>	<u>116,312</u>	<u>10,143,713</u>	<u>11,012,677</u>
Total expenditures	<u>89,700,274</u>	<u>116,312</u>	<u>89,816,586</u>	<u>90,789,668</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(85,918,504)</u>	<u>(115,959)</u>	<u>(86,034,463)</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><u>1,089,041</u></u>	(115,959)	\$ <u><u>973,082</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>1,089,041</u>		
Fund balance – ending		\$ <u><u>973,082</u></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, 2014

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>253,689</u>	\$ <u>17,062</u>	\$ <u>270,751</u>	\$ <u>270,751</u>
Total revenues	<u>253,689</u>	<u>17,062</u>	<u>270,751</u>	<u>270,751</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	29,171,757	6,726	29,178,483	38,284,195
Land for park and open space including joint county-city projects	<u>3,767,744</u>	<u>619,989</u>	<u>4,387,733</u>	<u>4,802,700</u>
Total expenditures	<u>32,939,501</u>	<u>626,715</u>	<u>33,566,216</u>	<u>43,086,895</u>
Excess (deficiency) of revenues over (under) expenditures	(<u>32,685,812</u>)	(<u>609,653</u>)	(<u>33,295,465</u>)	(<u>42,816,144</u>)
Other financing sources (uses):				
Debt issuance	38,778,108	2,085,000	40,863,108	40,863,108
Premium on sale of bonds	<u>1,838,036</u>	<u>115,000</u>	<u>1,953,036</u>	<u>1,953,036</u>
Total other financing sources (uses)	<u>40,616,144</u>	<u>2,200,000</u>	<u>42,816,144</u>	<u>42,816,144</u>
Net change in fund balance	\$ <u><u>7,930,332</u></u>	1,590,347	\$ <u><u>9,520,679</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>7,930,332</u>		
Fund balance – ending		\$ <u><u>9,520,679</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, 2014

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - special assessment	\$ 186,958	\$ 400	\$ 187,358	\$ 187,358
Other local government funds	862,610	-	862,610	862,610
Interest	2,042,519	144	2,042,663	2,042,663
Miscellaneous	<u>332,049</u>	<u>-</u>	<u>332,049</u>	<u>332,049</u>
Total revenues	<u>3,424,136</u>	<u>544</u>	<u>3,424,680</u>	<u>3,424,680</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,030,125</u>	<u>30,762</u>	<u>50,060,887</u>	<u>50,463,162</u>
Total expenditures	<u>50,030,125</u>	<u>30,762</u>	<u>50,060,887</u>	<u>50,463,162</u>
Excess (deficiency) of revenues over (under) expenditures	(46,605,989)	(30,218)	(46,636,207)	(47,038,482)
Other financing sources (uses):				
Debt issuance	45,432,419	-	45,432,419	45,432,419
Sale of assets	810,366	-	810,366	810,366
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>47,038,482</u>	<u>-</u>	<u>47,038,482</u>	<u>47,038,482</u>
Net change in fund balance	\$ <u>432,493</u>	(30,218)	\$ <u>402,275</u>	\$ <u>-</u>
Fund balance – beginning		<u>432,493</u>		
Fund balance – ending		<u>\$ 402,275</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, 2014

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,868,848	\$ 435,625	\$ 2,304,473	\$ 2,304,473
Interest	<u>10,450,055</u>	<u>2,712</u>	<u>10,452,767</u>	<u>10,452,767</u>
Total revenues	<u>12,318,903</u>	<u>438,337</u>	<u>12,757,240</u>	<u>12,757,240</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>90,538,049</u>	<u>2,831</u>	<u>90,540,880</u>	<u>95,305,324</u>
Total expenditures	<u>90,538,049</u>	<u>2,831</u>	<u>90,540,880</u>	<u>95,305,324</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(78,219,146)</u>	<u>435,506</u>	<u>(77,783,640)</u>	<u>(82,548,084)</u>
Other financing sources (uses):				
Debt issuance	81,207,526	-	81,207,526	81,207,526
Transfers in	<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>\$ 4,328,938</u>	435,506	<u>\$ 4,764,444</u>	<u>\$ -</u>
Fund balance – beginning		<u>4,328,938</u>		
Fund balance – ending		<u>\$ 4,764,444</u>		

COLLIN COUNTY, TEXAS

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, 2014

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,890,608	\$ -	\$ 1,890,608	\$ 1,890,608
Interest	12,560,936	27,336	12,588,272	12,588,272
Miscellaneous	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Total revenues	<u>14,486,544</u>	<u>27,336</u>	<u>14,513,880</u>	<u>14,513,880</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>140,401,986</u>	<u>2,705,097</u>	<u>143,107,083</u>	<u>156,535,416</u>
Total expenditures	<u>140,401,986</u>	<u>2,705,097</u>	<u>143,107,083</u>	<u>156,535,416</u>
Excess (deficiency) of revenues over (under) expenditures	(<u>125,915,442</u>)	(<u>2,677,761</u>)	(<u>128,593,203</u>)	(<u>142,021,536</u>)
Other financing sources (uses):				
Debt issuance	137,988,623	-	137,988,623	137,988,623
Premium 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>\$ 16,106,094</u>	(<u>2,677,761</u>)	<u>\$ 13,428,333</u>	<u>\$ -</u>
Fund balance – beginning		<u>16,106,094</u>		
Fund balance – ending		<u>\$ 13,428,333</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, 2014

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,887,372	\$ -	\$ 1,887,372	\$ 1,887,372
Interest	3,649,886	26,535	3,676,421	3,676,421
Miscellaneous	<u>78,855</u>	<u>-</u>	<u>78,855</u>	<u>78,855</u>
Total revenues	<u>5,616,113</u>	<u>26,535</u>	<u>5,642,648</u>	<u>5,642,648</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>42,352,796</u>	<u>230,873</u>	<u>42,583,669</u>	<u>54,088,585</u>
Total expenditures	<u>42,352,796</u>	<u>230,873</u>	<u>42,583,669</u>	<u>54,088,585</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,736,683)</u>	<u>(204,338)</u>	<u>(36,941,021)</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>\$ 11,709,254</u>	<u>(204,338)</u>	<u>\$ 11,504,916</u>	<u>\$ -</u>
Fund balance – beginning		<u>11,709,254</u>		
Fund balance – ending		<u>\$ 11,504,916</u>		

INTERNAL SERVICE FUNDS

LIABILITY INSURANCE FUND - to account for insurance premiums paid by other funds to fund the County's self-insured liability program.

WORKERS COMPENSATION INSURANCE FUND – to account for insurance premiums paid by other funds to fund the County's self-insured workers compensation program.

FLEXIBLE BENEFIT FUND – to account for payments from employees to fund the employee flexible benefit plan as allowed by Section 125 of the Internal Revenue Code.

UNEMPLOYMENT ASSESSMENT FUND – to account for payments from other funds to fund unemployment benefits.

INSURANCE CLAIM FUND – to account for insurance premiums paid by other funds and by employees and retirees to fund employee and retiree health benefits.

EMPLOYEE PAID BENEFITS FUND – to account for employee payments to fund optional employee benefits.

ANIMAL SAFETY FUND – to account for funding from local governments including the County that have agreements with the County to provide animal control and/or shelter services. The County itself is the predominant participant.

COLLIN COUNTY, TEXAS
Combining Statement of Net Position
Internal Service Funds
September 30, 2014

Assets	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Animal Safety	Total
Current assets:								
Cash	\$ 22,323	\$ 151,280	\$ 77,567	\$ 32,121	\$ 4,271,189	\$ 57,520	\$ 1,804	\$ 4,613,804
Investments	2,446,740	1,231,228	163,469	626,499	1,535,950	-	1,301,169	7,305,055
Receivables:								
Miscellaneous receivables	1,689	-	-	-	-	-	-	1,689
Total current assets	<u>2,470,752</u>	<u>1,382,508</u>	<u>241,036</u>	<u>658,620</u>	<u>5,807,139</u>	<u>57,520</u>	<u>1,302,973</u>	<u>11,920,548</u>
Capital assets (net of accumulated depreciation):								
Buildings and systems	-	-	-	-	-	-	2,064,274	2,064,274
Machinery and equipment	-	-	-	-	-	-	59,080	59,080
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,123,354</u>	<u>2,123,354</u>
Total assets	<u>\$ 2,470,752</u>	<u>\$ 1,382,508</u>	<u>\$ 241,036</u>	<u>\$ 658,620</u>	<u>\$ 5,807,139</u>	<u>\$ 57,520</u>	<u>\$ 3,426,327</u>	<u>\$ 14,043,902</u>
Liabilities								
Current liabilities:								
Accounts payable	\$ 3,642	\$ 56,063	\$ 25,393	\$ 20,635	\$ 3,344,123	\$ 28,824	\$ 16,137	\$ 3,494,817
Payroll payable	-	-	-	-	5,723	-	16,589	22,312
Claims payable	446,232	637,974	-	-	855,183	-	-	1,939,389
Due to other funds	-	-	-	-	-	-	169,126	169,126
Total current liabilities	<u>449,874</u>	<u>694,037</u>	<u>25,393</u>	<u>20,635</u>	<u>4,205,029</u>	<u>28,824</u>	<u>201,852</u>	<u>5,625,644</u>
Noncurrent liabilities:								
Advance from other funds	-	-	-	-	-	-	283,407	283,407
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>283,407</u>	<u>283,407</u>
Total liabilities	<u>449,874</u>	<u>694,037</u>	<u>25,393</u>	<u>20,635</u>	<u>4,205,029</u>	<u>28,824</u>	<u>485,259</u>	<u>5,909,051</u>
Net Position								
Net investment in capital assets	-	-	-	-	-	-	2,123,354	2,123,354
Unrestricted	<u>2,020,878</u>	<u>688,471</u>	<u>215,643</u>	<u>637,985</u>	<u>1,602,110</u>	<u>28,696</u>	<u>817,714</u>	<u>6,011,497</u>
Total net position	<u>\$ 2,020,878</u>	<u>\$ 688,471</u>	<u>\$ 215,643</u>	<u>\$ 637,985</u>	<u>\$ 1,602,110</u>	<u>\$ 28,696</u>	<u>\$ 2,941,068</u>	<u>\$ 8,134,851</u>

COLLIN COUNTY, TEXAS

Combining Statement of Revenues, Expenses, and Changes in Net Position

Internal Service Funds

For The Year Ended September 30, 2014

	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Animal Safety	Total
Operating revenues:								
Premiums	\$ 950,000	\$ 710,000	\$ 3,509,521	\$ 83,320	\$ 19,805,263	\$ 352,097	\$ -	\$ 25,410,201
Charges for services	-	-	-	-	-	-	1,512,693	1,512,693
Other	60,000	-	-	-	1,220,264	-	128,250	1,408,514
Total operating revenues	1,010,000	710,000	3,509,521	83,320	21,025,527	352,097	1,640,943	28,331,408
Operating expenses:								
Administration	6,300	19,530	-	-	2,705,892	-	1,131,981	3,863,703
Benefits	987,253	362,293	3,506,233	62,808	18,581,057	351,510	-	23,851,154
Depreciation	-	-	-	-	-	-	111,001	111,001
Total operating expenses	993,553	381,823	3,506,233	62,808	21,286,949	351,510	1,242,982	27,825,858
Operating income (loss)	16,447	328,177	3,288	20,512	(261,422)	587	397,961	505,550
Nonoperating revenues (expenses):								
Gain on sale of asset	-	-	-	-	-	-	1,804	1,804
Interest income	2,777	449	-	270	4,426	-	538	8,460
Total nonoperating revenues (expenses)	2,777	449	-	270	4,426	-	2,342	10,264
Change in net position	19,224	328,626	3,288	20,782	(256,996)	587	400,303	515,814
Total net position – beginning	2,001,654	359,845	212,355	617,203	1,859,106	28,109	2,540,765	7,619,037
Total net position – ending	\$ 2,020,878	\$ 688,471	\$ 215,643	\$ 637,985	\$ 1,602,110	\$ 28,696	\$ 2,941,068	\$ 8,134,851

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2014

	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Animal Safety	Total
Cash flows from operating activities:								
Receipts from customers and users	\$ 950,000	\$ 710,000	\$ 3,509,521	\$ 83,320	\$ 19,805,263	\$ 352,097	\$ 1,640,943	\$ 27,051,144
Insurance recovery	60,271	-	-	-	1,220,264	-	-	1,280,535
Administration costs	(6,300)	(19,530)	-	-	(2,705,892)	-	(1,415,182)	(4,146,904)
Benefits paid	(990,482)	(369,909)	(3,511,714)	(74,723)	(18,332,909)	(322,686)	-	(23,602,423)
Net cash provided (used) by operating activities	13,489	320,561	(2,193)	8,597	(13,274)	29,411	225,761	582,352
Cash flows from capital and related financing activities:								
Proceeds from the sale of capital assets	-	-	-	-	-	-	1,804	1,804
Net cash provided (used) by capital and related financing activities	-	-	-	-	-	-	1,804	1,804
Cash flows from investing activities:								
Sale (Purchases) of investments	(80,740)	(318,356)	(57)	(84,220)	2,342,688	-	(226,330)	1,632,985
Interest income	2,777	449	-	270	4,426	-	538	8,460
Net cash provided (used) by investing activities	(77,963)	(317,907)	(57)	(83,950)	2,347,114	-	(225,792)	1,641,445
Net increase (decrease) in cash and cash equivalents	(64,474)	2,654	(2,250)	(75,353)	2,333,840	29,411	1,773	2,225,601
Cash and cash equivalents – October 1, 2013	86,797	148,626	79,817	107,474	1,937,349	28,109	31	2,388,203
Cash and cash equivalents – September 30, 2014	\$ 22,323	\$ 151,280	\$ 77,567	\$ 32,121	\$ 4,271,189	\$ 57,520	\$ 1,804	\$ 4,613,804
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	\$ 16,447	\$ 328,177	\$ 3,288	\$ 20,512	\$(261,422)	\$ 587	\$ 397,961	\$ 505,550
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation expense	-	-	-	-	-	-	111,001	111,001
Other nonoperating expenses	-	-	-	-	-	-	(8,508)	(8,508)
Change in intergovernmental receivable	271	-	-	-	-	-	-	271
Change in accounts payable	(3,229)	(7,616)	(5,481)	(11,915)	247,264	28,824	(3,337)	244,510
Change in payroll payable	-	-	-	-	884	-	2,925	3,809
Change in due to other funds	-	-	-	-	-	-	9,126	9,126
Change in advance from other funds	-	-	-	-	-	-	(283,407)	(283,407)
Total adjustments	(2,958)	(7,616)	(5,481)	(11,915)	248,148	28,824	(172,200)	76,802
Net cash provided (used) by operating activities	\$ 13,489	\$ 320,561	\$(2,193)	\$ 8,597	\$(13,274)	\$ 29,411	\$ 225,761	\$ 582,352

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

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

DISTRICT CLERK – OTHER FUND – to account for collections, fees and other costs and the 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, fees and other costs and the 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 AND CORRECTIONS FUND – to account for collection and disbursement of fines and fees.

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

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

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

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

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

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

DETENTION BOND FUND - to account for the statutory mandated deposit of detention bonds in Collin County.

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds

For The Year Ended September 30, 2014

<u>UNCLAIMED HOLDINGS</u>	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ 7,510	\$ 477,004	\$ 483,935	\$ 579
Investments	<u>360,652</u>	<u>301,126</u>	<u>391,000</u>	<u>270,778</u>
Total assets	<u>\$ 368,162</u>	<u>\$ 778,130</u>	<u>\$ 874,935</u>	<u>\$ 271,357</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 368,162</u>	<u>\$ 98,587</u>	<u>\$ 195,392</u>	<u>\$ 271,357</u>
Total liabilities	<u>\$ 368,162</u>	<u>\$ 98,587</u>	<u>\$ 195,392</u>	<u>\$ 271,357</u>
 <u>STATE FEES</u>				
<u>Assets</u>				
Cash	\$ 244,392	\$ 7,383,829	\$ 7,491,793	\$ 136,428
Investments	682,493	3,337,278	3,141,000	878,771
Miscellaneous receivables	<u>9,645</u>	<u>17,800</u>	<u>19,290</u>	<u>8,155</u>
Total assets	<u>\$ 936,530</u>	<u>\$ 10,738,907</u>	<u>\$ 10,652,083</u>	<u>\$ 1,023,354</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 4,242,053	\$ 4,242,053	\$ -
Due to others/vouchers payable	<u>936,530</u>	<u>2,830,189</u>	<u>2,743,365</u>	<u>1,023,354</u>
Total liabilities	<u>\$ 936,530</u>	<u>\$ 7,072,242</u>	<u>\$ 6,985,418</u>	<u>\$ 1,023,354</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>SHERIFF</u>				
<u>Assets</u>				
Cash	\$ -	\$ 329,068	\$ 329,068	\$ -
Total assets	<u>\$ -</u>	<u>\$ 329,068</u>	<u>\$ 329,068</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ -	\$ -	\$ -
Due to others/vouchers payable	<u>-</u>	<u>329,068</u>	<u>329,068</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ 329,068</u>	<u>\$ 329,068</u>	<u>\$ -</u>
 <u>DISTRICT CLERK - TRUST</u>				
<u>Assets</u>				
Cash	\$ 2,784,651	\$ 5,906,876	\$ 3,399,258	\$ 5,292,269
Investments	<u>1,947,440</u>	<u>348,536</u>	<u>241,152</u>	<u>2,054,824</u>
Total assets	<u>\$ 4,732,091</u>	<u>\$ 6,255,412</u>	<u>\$ 3,640,410</u>	<u>\$ 7,347,093</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 4,732,091</u>	<u>\$ 6,255,412</u>	<u>\$ 3,640,410</u>	<u>\$ 7,347,093</u>
Total liabilities	<u>\$ 4,732,091</u>	<u>\$ 6,255,412</u>	<u>\$ 3,640,410</u>	<u>\$ 7,347,093</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

<u>DISTRICT CLERK - OTHER</u>	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ 816,114	\$ 6,948,979	\$ 6,557,327	\$ 1,207,766
Total assets	<u>\$ 816,114</u>	<u>\$ 6,948,979</u>	<u>\$ 6,557,327</u>	<u>\$ 1,207,766</u>
<u>Liabilities</u>				
Due to other governments	\$ 154	\$ 2,980	\$ 2,440	\$ 694
Due to other agency funds	-	5,930,817	5,930,817	-
Cash bonds outstanding	791,055	1,043,505	639,255	1,195,305
Cash deposits outstanding	<u>24,905</u>	<u>59,670</u>	<u>72,808</u>	<u>11,767</u>
Total liabilities	<u>\$ 816,114</u>	<u>\$ 7,036,972</u>	<u>\$ 6,645,320</u>	<u>\$ 1,207,766</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash	\$ 5,822,716	\$ 4,064,705	\$ 6,497,028	\$ 3,390,393
Investments	<u>6,417,407</u>	<u>884,050</u>	<u>1,255,189</u>	<u>6,046,268</u>
Total assets	<u>\$ 12,240,123</u>	<u>\$ 4,948,755</u>	<u>\$ 7,752,217</u>	<u>\$ 9,436,661</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 12,240,123</u>	<u>\$ 4,948,755</u>	<u>\$ 7,752,217</u>	<u>\$ 9,436,661</u>
Total liabilities	<u>\$ 12,240,123</u>	<u>\$ 4,948,755</u>	<u>\$ 7,752,217</u>	<u>\$ 9,436,661</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

<u>COUNTY CLERK - OTHER</u>	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ 1,950,927	\$ 13,560,111	\$ 13,223,309	\$ 2,287,729
Total assets	<u>\$ 1,950,927</u>	<u>\$ 13,560,111</u>	<u>\$ 13,223,309</u>	<u>\$ 2,287,729</u>
<u>Liabilities</u>				
Due to other governments	\$ 619	\$ 6,805	\$ 849	\$ 6,575
Due to other agency funds	-	1,231,016	1,231,016	-
Due to others/vouchers payable	6,969	77,646	81,633	2,982
Cash bonds outstanding	1,943,339	1,765,830	1,430,997	2,278,172
Total liabilities	<u>\$ 1,950,927</u>	<u>\$ 3,081,297</u>	<u>\$ 2,744,495</u>	<u>\$ 2,287,729</u>
 <u>TAX ASSESSOR/COLLECTOR</u>				
<u>Assets</u>				
Cash	\$ 8,695,266	\$ 2,336,296,258	\$ 2,334,489,251	\$ 10,502,273
Investments	4,961,404	1,011,430	1,500,000	4,472,834
Miscellaneous receivables	69,052	12,184,662	12,211,670	42,044
Total assets	<u>\$ 13,725,722</u>	<u>\$ 2,349,492,350</u>	<u>\$ 2,348,200,921</u>	<u>\$ 15,017,151</u>
<u>Liabilities</u>				
Due to other governments	\$ 8,414,060	\$ 2,045,191,616	\$ 2,044,315,127	\$ 9,290,549
Due to other agency funds	-	189,514,257	189,514,257	-
Due to others/vouchers payable	5,311,662	174,782,255	174,367,315	5,726,602
Total liabilities	<u>\$ 13,725,722</u>	<u>\$ 2,409,488,128</u>	<u>\$ 2,408,196,699</u>	<u>\$ 15,017,151</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

JUSTICE OF THE PEACE, PRECINCT 1	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ 3,296	\$ 1,305,844	\$ 1,289,723	\$ 19,417
Total assets	<u>\$ 3,296</u>	<u>\$ 1,305,844</u>	<u>\$ 1,289,723</u>	<u>\$ 19,417</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 6,225	\$ 6,225	\$ -
Due to other agency funds	-	343,611	343,611	-
Due to others/vouchers payable	3,296	963,276	947,155	19,417
Total liabilities	<u>\$ 3,296</u>	<u>\$ 1,313,112</u>	<u>\$ 1,296,991</u>	<u>\$ 19,417</u>
 JUSTICE OF THE PEACE, PRECINCT 2				
<u>Assets</u>				
Cash	\$ 17,558	\$ 647,923	\$ 653,636	\$ 11,845
Total assets	<u>\$ 17,558</u>	<u>\$ 647,923</u>	<u>\$ 653,636</u>	<u>\$ 11,845</u>
<u>Liabilities</u>				
Due to other governments	\$ 55	\$ 20,076	\$ 20,076	\$ 55
Due to other agency funds	-	255,217	255,217	-
Due to others/vouchers payable	17,503	773,014	778,727	11,790
Total liabilities	<u>\$ 17,558</u>	<u>\$ 1,048,307</u>	<u>\$ 1,054,020</u>	<u>\$ 11,845</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

JUSTICE OF THE PEACE, PRECINCT 3-1		Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>					
Cash		\$ 6,864	\$ 971,140	\$ 973,715	\$ 4,289
Total assets		<u>\$ 6,864</u>	<u>\$ 971,140</u>	<u>\$ 973,715</u>	<u>\$ 4,289</u>
<u>Liabilities</u>					
Due to other governments		\$ 45	\$ 11,469	\$ 11,469	\$ 45
Due to other agency funds		-	271,156	271,156	-
Due to others/vouchers payable		6,819	689,162	691,737	4,244
Total liabilities		<u>\$ 6,864</u>	<u>\$ 971,787</u>	<u>\$ 974,362</u>	<u>\$ 4,289</u>
JUSTICE OF THE PEACE, PRECINCT 3-2					
<u>Assets</u>					
Cash		\$ 85,980	\$ 774,769	\$ 711,930	\$ 148,819
Total assets		<u>\$ 85,980</u>	<u>\$ 774,769</u>	<u>\$ 711,930</u>	<u>\$ 148,819</u>
<u>Liabilities</u>					
Due to other governments		\$ -	\$ 10,760	\$ 10,760	\$ -
Due to other agency funds		-	269,071	269,071	-
Due to others/vouchers payable		85,980	940,260	877,421	148,819
Total liabilities		<u>\$ 85,980</u>	<u>\$ 1,220,091</u>	<u>\$ 1,157,252</u>	<u>\$ 148,819</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

JUSTICE OF THE PEACE, PRECINCT 4	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ 84,254	\$ 1,566,093	\$ 1,542,489	\$ 107,858
Total assets	<u>\$ 84,254</u>	<u>\$ 1,566,093</u>	<u>\$ 1,542,489</u>	<u>\$ 107,858</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 472	\$ 472	\$ -
Due to other agency funds	-	428,997	428,997	-
Due to others/vouchers payable	84,254	1,138,443	1,114,839	107,858
Total liabilities	<u>\$ 84,254</u>	<u>\$ 1,567,912</u>	<u>\$ 1,544,308</u>	<u>\$ 107,858</u>
COMMUNITY SUPERVISION AND CORRECTIONS - OPERATING				
<u>Assets</u>				
Cash	\$ 1,176,676	\$ 11,348,281	\$ 11,540,794	\$ 984,163
Investments	3,233,956	3,258,066	3,536,000	2,956,022
Miscellaneous receivables	796	3,308	800	3,304
Total assets	<u>\$ 4,411,428</u>	<u>\$ 14,609,655</u>	<u>\$ 15,077,594</u>	<u>\$ 3,943,489</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 4,411,428	\$ 14,045,121	\$ 14,513,060	\$ 3,943,489
Total liabilities	<u>\$ 4,411,428</u>	<u>\$ 14,045,121</u>	<u>\$ 14,513,060</u>	<u>\$ 3,943,489</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

<u>BAIL SECURITY</u>	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ 221,790	\$ 59,999	\$ 68,000	\$ 213,789
Assets held as security deposits	3,337,904	-	180,919	3,156,985
Total assets	<u>\$ 3,559,694</u>	<u>\$ 59,999</u>	<u>\$ 248,919</u>	<u>\$ 3,370,774</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,559,694	\$ 138,000	\$ 326,920	\$ 3,370,774
Total liabilities	<u>\$ 3,559,694</u>	<u>\$ 138,000</u>	<u>\$ 326,920</u>	<u>\$ 3,370,774</u>
 <u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash	\$ 7,969	\$ 126,559	\$ 128,145	\$ 6,383
Total assets	<u>\$ 7,969</u>	<u>\$ 126,559</u>	<u>\$ 128,145</u>	<u>\$ 6,383</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 92,124	\$ 92,124	\$ -
Due to others/vouchers payable	7,969	36,706	38,292	6,383
Total liabilities	<u>\$ 7,969</u>	<u>\$ 128,830</u>	<u>\$ 130,416</u>	<u>\$ 6,383</u>
 <u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
<u>Assets</u>				
Cash	\$ 445,156	\$ 9,251,320	\$ 9,123,689	\$ 572,787
Total assets	<u>\$ 445,156</u>	<u>\$ 9,251,320</u>	<u>\$ 9,123,689</u>	<u>\$ 572,787</u>
<u>Liabilities</u>				
Due to other governments	\$ 44	\$ 8,981	\$ 8,455	\$ 570
Due to other agency funds	-	4,194,675	4,194,675	-
Due to others/vouchers payable	445,112	5,670,253	5,543,148	572,217
Total liabilities	<u>\$ 445,156</u>	<u>\$ 9,873,909</u>	<u>\$ 9,746,278</u>	<u>\$ 572,787</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

<u>INMATE TRUST</u>	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ 47,619	\$ 2,462,021	\$ 2,478,614	\$ 31,026
Total assets	<u>\$ 47,619</u>	<u>\$ 2,462,021</u>	<u>\$ 2,478,614</u>	<u>\$ 31,026</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 47,619	\$ 2,462,021	\$ 2,478,614	\$ 31,026
Total liabilities	<u>\$ 47,619</u>	<u>\$ 2,462,021</u>	<u>\$ 2,478,614</u>	<u>\$ 31,026</u>
 <u>DISTRICT ATTORNEY TRUST</u>				
<u>Assets</u>				
Cash	\$ 49,122	\$ 375,199	\$ 391,918	\$ 32,403
Total assets	<u>\$ 49,122</u>	<u>\$ 375,199</u>	<u>\$ 391,918</u>	<u>\$ 32,403</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 49,122	\$ 375,199	\$ 391,918	\$ 32,403
Total liabilities	<u>\$ 49,122</u>	<u>\$ 375,199</u>	<u>\$ 391,918</u>	<u>\$ 32,403</u>
 <u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash	\$ -	\$ 64,721	\$ 64,721	\$ -
Total assets	<u>\$ -</u>	<u>\$ 64,721</u>	<u>\$ 64,721</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 64,721	\$ 64,721	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 64,721</u>	<u>\$ 64,721</u>	<u>\$ -</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

<u>JAIL COMMISSARY</u>	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ 1,092,541	\$ 505,782	\$ 382,360	\$ 1,215,963
Total assets	<u>\$ 1,092,541</u>	<u>\$ 505,782</u>	<u>\$ 382,360</u>	<u>\$ 1,215,963</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 1,092,541	\$ 505,782	\$ 382,360	\$ 1,215,963
Total liabilities	<u>\$ 1,092,541</u>	<u>\$ 505,782</u>	<u>\$ 382,360</u>	<u>\$ 1,215,963</u>
 <u>CONSTABLE, PRECINCT 1</u>				
<u>Assets</u>				
Cash	\$ -	\$ 321,982	\$ 321,982	\$ -
Total assets	<u>\$ -</u>	<u>\$ 321,982</u>	<u>\$ 321,982</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 51,889	\$ 51,889	\$ -
Due to others/vouchers payable	-	283,330	283,330	-
Total liabilities	<u>\$ -</u>	<u>\$ 335,219</u>	<u>\$ 335,219</u>	<u>\$ -</u>
 <u>CONSTABLE, PRECINCT 2</u>				
<u>Assets</u>				
Cash	\$ -	\$ 31,961	\$ 31,961	\$ -
Total assets	<u>\$ -</u>	<u>\$ 31,961</u>	<u>\$ 31,961</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 31,961	\$ 31,961	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 31,961</u>	<u>\$ 31,961</u>	<u>\$ -</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

<u>CONSTABLE, PRECINCT 3</u>	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ -	\$ 325,791	\$ 325,791	\$ -
Total assets	<u>\$ -</u>	<u>\$ 325,791</u>	<u>\$ 325,791</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 124	\$ 124	\$ -
Due to others/vouchers payable	<u>-</u>	<u>325,667</u>	<u>325,667</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ 325,791</u>	<u>\$ 325,791</u>	<u>\$ -</u>
 <u>CONSTABLE, PRECINCT 4</u>				
<u>Assets</u>				
Cash	\$ 29,404	\$ 366,025	\$ 395,429	\$ -
Total assets	<u>\$ 29,404</u>	<u>\$ 366,025</u>	<u>\$ 395,429</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 29,404	\$ 371,760	\$ 401,164	\$ -
Total liabilities	<u>\$ 29,404</u>	<u>\$ 371,760</u>	<u>\$ 401,164</u>	<u>\$ -</u>
 <u>DISTRICT ATTORNEY SEIZED FUNDS REGISTRY</u>				
<u>Assets</u>				
Cash	\$ 28,641	\$ 22,765	\$ 51,286	\$ 120
Total assets	<u>\$ 28,641</u>	<u>\$ 22,765</u>	<u>\$ 51,286</u>	<u>\$ 120</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 28,641	\$ 51,298	\$ 79,819	\$ 120
Total liabilities	<u>\$ 28,641</u>	<u>\$ 51,298</u>	<u>\$ 79,819</u>	<u>\$ 120</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

<u>DETENTION BONDS</u>	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ 23,135	\$ 4,824,161	\$ 4,847,296	\$ -
Total assets	<u>\$ 23,135</u>	<u>\$ 4,824,161</u>	<u>\$ 4,847,296</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ 14,860	\$ 857,357	\$ 872,217	\$ -
Due to other agency funds	-	3,975,079	3,975,079	-
Due to others/vouchers payable	<u>8,275</u>	<u>-</u>	<u>8,275</u>	<u>-</u>
Total liabilities	<u>\$ 23,135</u>	<u>\$ 4,832,436</u>	<u>\$ 4,855,571</u>	<u>\$ -</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2014

TOTALS - ALL AGENCY FUNDS	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
<u>Assets</u>				
Cash	\$ 23,641,581	\$ 2,410,319,166	\$ 2,407,794,448	\$ 26,166,299
Investments	17,603,352	9,140,486	10,064,341	16,679,497
Assets held as security deposits	3,337,904	-	180,919	3,156,985
Receivables:				
Miscellaneous receivables	79,493	12,205,770	12,231,760	53,503
Total assets	<u>\$ 44,662,330</u>	<u>\$ 2,431,665,422</u>	<u>\$ 2,430,271,468</u>	<u>\$ 46,056,284</u>
<u>Liabilities</u>				
Due to other governments	\$ 8,429,837	\$ 2,050,358,794	\$ 2,049,490,143	\$ 9,298,488
Due to other agency funds	-	206,558,033	206,558,033	-
Due to others/vouchers payable	33,473,194	218,187,886	218,388,528	33,272,552
Cash bonds outstanding	2,734,394	2,809,335	2,070,252	3,473,477
Cash deposits outstanding	24,905	59,670	72,808	11,767
Total liabilities	<u>\$ 44,662,330</u>	<u>\$ 2,477,973,718</u>	<u>\$ 2,476,579,764</u>	<u>\$ 46,056,284</u>

STATISTICAL SECTION

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STATISTICAL SECTION

(unaudited)

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

Contents	Section
<u>Financial Trends</u>	1
<i>Financial trends information is intended to assist readers in understanding and assessing how the County's financial position has changed over time.</i>	
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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FINANCIAL TRENDS

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Section 1 - Financial Trends

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Net investment in										
capital assets	\$ 216,934	\$ 215,637	\$ 241,239	\$ 253,798	\$ 280,844	\$ 176,755	\$ 194,173	\$ 214,253	\$ 231,894	236,185
Restricted	26,830	26,606	28,220	25,727	25,019	19,376	17,446	21,164	25,366	21,373
Unrestricted	86,843	116,622	145,291	152,387	144,905	205,229	144,363	126,451	115,970	130,450
Total governmental activities net position	<u>\$ 330,607</u>	<u>\$ 358,865</u>	<u>\$ 414,750</u>	<u>\$ 431,912</u>	<u>\$ 450,768</u>	<u>\$ 401,360</u>	<u>\$ 355,982</u>	<u>\$ 361,868</u>	<u>\$ 373,230</u>	<u>388,008</u>
Business-type activities ⁽²⁾										
Net investment in										
capital assets	\$ -	\$ -	\$ -	\$ -	\$ 6,887	\$ 14,131	\$ 14,828	\$ 15,279	\$ 15,372	15,770
Unrestricted	-	-	-	-	(6,883)	(14,117)	(14,769)	(15,217)	(15,308)	(15,705)
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 14</u>	<u>\$ 59</u>	<u>\$ 62</u>	<u>\$ 64</u>	<u>65</u>
Primary government										
Net investments in										
capital assets	\$ 216,934	\$ 215,637	\$ 241,239	\$ 253,798	\$ 287,731	\$ 190,886	\$ 209,001	\$ 229,532	\$ 247,266	\$ 251,955
Restricted	26,830	26,606	28,220	25,727	25,019	19,376	17,446	21,164	25,366	21,373
Unrestricted	86,843	116,622	145,291	152,387	138,022	191,112	129,594	111,234	100,662	114,745
Total primary government net position	<u>\$ 330,607</u>	<u>\$ 358,865</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>	<u>\$ 373,294</u>	<u>388,073</u>

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

(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 Position
Last Ten Fiscal Years (1)
(amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 26,432	\$ 23,366	\$ 24,506	\$ 28,473	\$ 34,518	\$ 36,469	\$ 67,690	\$ 29,244	\$ 27,867	\$ 42,213
Judicial	13,130	13,943	14,983	16,910	17,195	17,436	14,110	16,069	16,427	16,727
Financial Administration	7,905	8,072	9,041	10,183	10,891	10,754	8,822	10,028	10,168	10,490
Legal	8,619	8,828	9,580	10,793	11,254	11,436	9,293	10,204	10,301	10,515
Public facilities	13,509	13,205	18,574	17,751	18,129	16,981	17,040	18,701	21,950	25,338
Equipment services	2,418	2,501	2,223	2,558	2,320	2,485	2,495	2,859	3,236	2,855
Public safety	44,463	48,525	53,331	61,213	61,904	62,473	50,875	57,156	55,924	57,137
Public transportation	54,856	28,557	9,642	35,834	25,491	87,757	70,789	45,515	42,393	37,670
Health and welfare	13,977	14,320	15,065	17,814	18,369	19,088	18,074	17,188	18,130	18,933
Culture and recreation	1,079	1,619	1,547	1,617	1,720	1,622	1,522	1,591	3,333	2,275
Conservation	393	264	320	317	295	293	235	249	246	256
Debt service, interest and fiscal charges	14,600	15,436	14,639	17,618	19,267	17,079	17,589	22,193	21,847	14,406
Total governmental activities expenses	<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>	<u>231,822</u>	<u>238,815</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>\$ 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>	<u>\$ 231,822</u>	<u>\$ 238,815</u>
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 7,326	\$ 9,730	\$ 9,575	\$ 8,383	\$ 7,440	\$ 7,174	\$ 7,339	\$ 7,934	\$ 9,189	\$ 8,254
Judicial	4,376	2,512	3,769	4,745	4,762	4,688	4,824	4,861	4,889	4,652
Financial Administration	1,357	2,512	2,709	2,832	3,075	2,850	2,800	3,023	3,075	3,564
Legal	176	239	187	270	256	293	299	280	310	286
Public facilities	12	9	64	1,382	576	244	268	-	-	-
Equipment services	-	-	-	-	1	1	-	-	-	-
Public safety	7,690	9,194	11,081	9,185	9,412	9,061	8,975	9,678	9,832	10,117
Public transportation	10,816	11,396	12,348	17,789	15,613	13,345	13,942	14,102	15,768	16,871
Health and welfare	1,539	609	604	1,347	1,112	602	513	450	311	275
Culture and Recreation	108	-	-	82	33	25	24	1	1	1
Debt service, interest and fiscal charges	-	-	-	631	175	314	516	-	-	-
Operating grants and contributions	11,390	18,430	23,593	14,239	15,967	14,337	17,903	14,516	14,384	13,926
Capital grants and contributions	1,291	1,190	1,218	465	1,064	631	388	1,059	931	522
Total governmental activities program revenues	<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>	<u>58,690</u>	<u>58,468</u>

COLLIN COUNTY, TEXAS
Table 1.2 - Changes in Net Position
Last Ten Fiscal Years (1)
(amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<i>Business-type Activities:</i>										
Charges for service:										
Toll Road Authority	-	-	-	-	-	-	4	-	-	-
Operating grants and contributions	-	-	-	-	-	-	38	-	-	-
Total business-type activities expenses	-	-	-	-	-	-	42	-	-	-
Total primary government program revenues	\$ 46,081	\$ 55,821	\$ 65,148	\$ 61,350	\$ 59,486	\$ 53,565	\$ 57,833	\$ 55,904	\$ 58,690	\$ 58,468
Net (Expense)Revenue										
<i>Governmental activities:</i>										
Primary government	\$(155,300)	\$(122,815)	\$(108,303)	\$(159,731)	\$(161,867)	\$(230,308)	\$(220,743)	\$(175,093)	\$(173,132)	\$(180,347)
Business-type activities	-	-	-	-	-	-	42	-	-	-
Total governmental activities	\$(155,300)	\$(122,815)	\$(108,303)	\$(159,731)	\$(161,867)	\$(230,308)	\$(220,701)	\$(175,093)	\$(173,132)	\$(180,347)
General revenue and other changes in net position										
<i>Governmental activities:</i>										
Property taxes	\$ 132,226	\$ 142,929	\$ 154,165	\$ 170,960	\$ 174,895	\$ 176,006	\$ 170,774	\$ 175,549	\$ 180,403	\$ 189,588
Mixed beverage tax	1,296	1,524	1,831	2,005	2,065	2,389	2,420	2,213	2,613	3,406
Unrestricted investment earnings	8,275	6,602	8,948	7,486	3,690	2,301	1,977	2,314	1,335	1,663
Gain on sale of capital assets	253	-	-	-	-	-	-	-	-	-
Miscellaneous	90	54	115	105	73	203	195	903	142	468
Extraordinary item-proceeds from punitive damages	-	-	-	1,320	-	-	-	-	-	-
Total governmental activities:	\$ 142,140	\$ 151,109	\$ 165,059	\$ 181,876	\$ 180,723	\$ 180,899	\$ 175,366	\$ 180,979	\$ 184,493	\$ 195,125
<i>Business-Type Activities:</i>										
Unrestricted investment earnings	-	-	-	-	4	10	3	3	2	1
Total business-type activities	-	-	-	-	4	10	3	3	2	1
Total primary government	\$ 142,140	\$ 151,109	\$ 165,059	\$ 181,876	\$ 180,727	\$ 180,909	\$ 175,369	\$ 180,982	\$ 184,495	\$ 195,126
Changes in Net Position										
Primary government	\$ (13,160)	\$ 28,294	\$ 56,756	\$ 22,145	\$ 18,856	\$ (49,409)	\$ (45,377)	\$ 5,886	\$ 11,361	\$ 14,778
Business-type activities	-	-	-	-	4	10	45	3	2	1
Total Changes in Net Position	\$(13,160)	\$ 28,294	\$ 56,756	\$ 22,145	\$ 18,860	\$(49,399)	\$(45,332)	\$ 5,889	\$ 11,363	\$ 14,779

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

	2005*	2006*	2007*	2008*	2009*	2010*	2011	2012	2013	2014
<i>General Fund:</i>										
Reserved	\$ 6,521	\$ 3,926	\$ 10,601	\$ 5,655	\$ 8,964	\$ 3,352	\$ -	\$ -	\$ -	\$ -
Unreserved										
Designated	9,782	10,050	10,583	13,126	9,336	9,422	-	-	-	-
Undesignated	74,515	93,664	101,067	110,732	115,326	132,633	-	-	-	-
Nonspendable	-	-	-	-	-	-	17,682	17,386	17,138	16,765
Restricted	-	-	-	-	-	-	3,172	4,117	5,139	5,722
Committed	-	-	-	-	-	-	27,237	25,252	15,362	20,273
Unassigned	-	-	-	-	-	-	105,254	118,873	148,080	153,882
Total general fund	<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>	<u>185,719</u>	<u>196,642</u>
<i>All Other Governmental Funds:</i>										
Reserved	184,967	183,939	216,664	228,303	237,162	193,856	-	-	-	-
Unreserved										
Designated										
Special revenue funds	-	696	1,089	1,438	1,499	-	-	-	-	-
Capital project funds	567	-	-	-	-	-	-	-	-	-
Undesignated										
Special revenue funds	11,605	13,814	17,656	15,184	18,574	18,877	-	-	-	-
Nonspendable	-	-	-	-	-	-	4,132	3,795	3,405	-
Restricted	-	-	-	-	-	-	139,487	162,273	175,189	209,198
Committed	-	-	-	-	-	-	9,300	8,437	8,486	-
Total all other governmental funds	<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>	<u>\$ 187,080</u>	<u>\$ 209,198</u>

*The fund balances reported prior to the GASB Statement 54 implementation are reported with reservations and designations as they were reported in those years.

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$ 132,442	\$ 142,390	\$ 154,670	\$ 171,078	\$ 174,870	\$ 175,494	\$ 171,402	\$ 175,442	\$ 180,510	\$ 189,520
Licenses and permits	11,444	12,420	26,831	25,819	24,894	23,353	316	284	382	460
Federal and State funds	11,820	8,473	11,831	13,692	16,004	15,469	18,631	15,696	14,381	13,544
Fees and Charges for services	15,039	19,245	7,602	8,789	8,879	8,998	33,327	35,756	38,858	39,407
Fines and forfeitures	4,116	4,518	4,415	5,143	4,570	3,879	3,898	4,102	4,322	4,149
Other local government funds	-	-	-	-	407	-	64	172	173	1,538
Rental	-	-	-	-	1,145	1,153	1,334	1,365	1,350	1,487
Investment earnings	8,462	16,744	21,591	15,253	7,268	4,028	3,540	2,250	1,321	1,655
Miscellaneous	3,962	1,286	1,422	2,696	2,089	1,356	1,319	1,267	1,899	1,583
Total Revenues	<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>	<u>243,196</u>	<u>253,343</u>
Expenditures										
General administration	24,042	22,428	20,389	21,728	25,055	29,859	64,567	26,146	24,785	38,785 **
Judicial	13,255	14,370	15,407	15,692	15,922	16,273	16,305	15,866	16,287	16,715
Financial administration	7,963	8,319	9,325	9,512	9,977	9,970	10,094	9,774	9,906	10,302
Legal	8,697	8,898	9,808	10,005	10,529	10,906	10,652	10,093	10,189	10,524
Public facilities	8,822	8,761	9,762	10,902	10,520	10,048	10,506	10,605	10,692	10,907
Equipment services	2,369	2,534	2,061	2,271	1,929	1,941	2,095	2,218	2,639	2,218
Public safety	45,560	48,931	54,372	55,786	56,825	58,576	58,422	56,090	55,454	56,636
Public transportation	12,967	16,179	15,676	17,302	21,469	15,661	19,019	15,499	18,647	15,853
Health and welfare	13,903	14,285	14,823	17,302	17,878	18,569	18,490	16,926	17,756	19,024
Culture and recreation	1,010	1,098	1,025	1,027	1,098	1,042	1,032	1,034	842	937
Conservation	399	265	330	296	285	277	278	246	244	257
Capital Outlay	42,058	79,424	50,708	73,878	51,139	49,710	61,633	35,190	31,165	24,569
Debt service										
Principal	16,615	15,230	17,755	21,560	28,586	25,590	26,685	26,050	28,035	27,165
Interest	11,382	14,953	15,739	18,062	18,390	18,266	16,683	16,107	16,803	16,196
Bond issuance costs	896	263	635	253	373	(20)	307	349	339	226
Advance refunding Escrow	-	-	-	-	1,428	-	1,941	4,678	4,181	283
Total Expenditures	<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>	<u>247,964</u>	<u>250,597</u>
Excess of revenues over (under) expenditures	<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>	<u>(4,768)</u>	<u>2,746</u>

(continued)

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Other Financing Sources (Uses)										
Bonds issued	97,040	64,720	65,565	57,715	67,465	-	53,520	71,535	74,185	48,425
Bond issuance costs	-	-	-	-	(373)	-	-	-	-	-
Refunding bonds issued	(48,586)	-	-	-	-	-	-	-	-	-
Payments to escrow agent	6,545	404	(17,348)	(10,280)	(23,565)	-	(23,060)	(39,855)	(46,010)	(23,200)
Other refunding payments	-	-	-	-	(1,428)	-	-	-	-	-
Premium (discount) on sale of bonds	-	-	2,676	557	2,142	-	2,419	12,407	5,477	4,493
Capitalized Contribution	-	(2,834)	2,834	-	-	-	-	-	-	-
Refund of escrow	-	696	-	-	-	-	-	-	-	-
Loan proceeds	-	4,096	-	-	-	-	-	-	-	-
Government proceeds	-	-	-	-	407	-	-	-	-	-
Sale of capital assets	412	1,912	712	572	141	164	113	318	3,782	577
Transfers in	7,713	6,600	8,357	20,116	36,990	9,310	1,205	445	618	728
Transfers out	(7,713)	(6,600)	(8,357)	(20,116)	(35,473)	(9,263)	(1,195)	(443)	(618)	(728)
Total other financing sources (uses)	<u>55,411</u>	<u>68,994</u>	<u>54,439</u>	<u>48,564</u>	<u>46,306</u>	<u>211</u>	<u>33,002</u>	<u>44,407</u>	<u>37,434</u>	<u>30,295</u>
Extraordinary item - proceeds from punitive damages	-	-	-	1,320	-	-	-	-	-	-
Net change in fund balances	<u>\$ 32,758</u>	<u>\$ 18,132</u>	<u>\$ 44,986</u>	<u>\$ 16,778</u>	<u>\$ 15,029</u>	<u>\$ (32,727)</u>	<u>\$ (51,876)</u>	<u>\$ 33,870</u>	<u>\$ 32,666</u>	<u>\$ 33,041</u>
Debt Service as a percentage of noncapital expenditures	16.68%	17.10%	17.90%	19.64%	21.33%	20.21%	16.87%	19.92%	20.68%	19.18%

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

** Includes payments of \$40.5 million in 2011 and \$11.6 million in 2014 to reduce retirement unfunded liability.

REVENUE CAPACITY

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

Fiscal Year	Estimated Market Value				Total Estimated Market Value	Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land	City Property	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads				
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	85,602,092	0.2400	76,803,859	89.72%
2013	7,191,586	74,789,159	7,168,208	1,182,787	90,331,741	0.2375	79,238,767	87.72%
2014	7,777,835	82,546,359	7,435,466	1,338,257	99,097,917	0.2350	86,871,451	87.66%

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

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

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

Governmental Subdivision	Percent Applicable to Collin County	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Collin County	100.00%	\$ 0.25000	\$ 0.25000	\$ 0.24500	\$ 0.24250	\$ 0.24250	\$ 0.24000	\$ 0.24000	\$ 0.24000	\$ 0.23750	\$ 0.23500
Cities:											
Allen	100.00%	0.55900	0.55800	0.55800	0.55700	0.55500	0.55400	0.55300	0.55200	0.55000	0.54000
Anna	100.00%	0.52500	0.52500	0.52500	0.57500	0.62273	0.65033	0.65033	0.65033	0.65033	0.64900
Blue Ridge	100.00%	0.56997	0.54479	0.54479	0.55598	0.58087	0.60591	0.61004	0.61463	0.59337	0.58952
Carrollton	0.45%	0.63288	0.63288	0.63288	0.61788	0.61788	0.61788	0.61788	0.61788	0.61788	0.61538
Celina	89.00%	0.74000	0.69000	0.69000	0.65500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500
Dallas	3.04%	0.74170	0.72920	0.72920	0.74790	0.74790	0.79700	0.79700	0.79700	0.79700	0.79700
Fairview	100.00%	0.34500	0.34500	0.36500	0.36500	0.36500	0.36500	0.36500	0.36000	0.36000	0.35999
Farmersville	99.98%	0.54601	0.59976	0.59976	0.60517	0.58611	0.61007	0.64290	0.69750	0.69750	0.78574
Frisco	62.00%	0.44489	0.45000	0.45000	0.45000	0.46500	0.46500	0.46191	0.46191	0.46191	0.46000
Garland	0.86%	-	-	-	-	-	-	-	-	-	0.70460
Josephine	93.00%	0.44718	0.37927	0.37927	0.37284	0.48583	0.55268	0.55268	0.57000	0.59000	0.61500
Lavon	100.00%	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.45570	0.45570	0.45570	0.45570
Lowry Crossing	100.00%	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978
Lucas	100.00%	0.37660	0.37500	0.37500	0.37500	0.37418	0.37418	0.37418	0.37418	0.35562	0.32066
McKinney	100.00%	0.58800	0.58800	0.58800	0.58550	0.58550	0.58550	0.58550	0.58550	0.58550	0.58300
Melissa	100.00%	0.52000	0.52000	0.52000	0.52000	0.61001	0.61000	0.61000	0.61000	0.61000	0.61000
Murphy	100.00%	0.46830	0.46830	0.46830	0.46830	0.53841	0.56500	0.56500	0.57000	0.57000	0.55000
Nevada	100.00%	0.13884	0.14712	0.14712	0.15499	0.16101	0.16101	0.17698	0.19288	0.19288	0.19125
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%	0.31000	0.37708	0.37708	0.37708	0.37708	0.37708	0.37708	0.37708	0.35708	0.35098
Plano	96.00%	0.45350	0.47350	0.47350	0.47350	0.48860	0.48860	0.48860	0.48860	0.48860	0.48860
Princeton	100.00%	0.67500	0.64970	0.64970	0.64960	0.72839	0.72839	0.72839	0.75693	0.73900	0.72180
Prosper	72.00%	0.40539	0.49882	0.49882	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000
Richardson	35.00%	0.52516	0.57516	0.57516	0.57516	0.57516	0.63516	0.63516	0.63516	0.63516	0.63516
Royse City	33.00%	-	0.49450	0.49450	0.49450	0.65760	0.65760	0.67290	0.68530	0.69800	0.67710
Sachse	24.00%	0.55832	0.55341	0.55341	0.55341	0.70582	0.70582	0.77082	0.77082	0.77082	0.77082
St. Paul	100.00%	0.48530	0.44354	0.44354	0.42437	0.42128	0.42128	0.41178	0.41178	0.40491	0.39228
Weston	100.00%	0.25000	0.25000	0.25000	0.25000	0.25000	0.30000	0.30000	0.30000	0.36000	0.36000
Wylie	97.00%	0.69500	0.70678	0.70678	0.73325	0.89890	0.89890	0.89890	0.88890	0.88390	0.87890

(continued)

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

Governmental Subdivision	Percent Applicable to Collin County	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
School Districts:											
Allen I.S.D.	100.00%	\$ 1.91246	\$ 1.77510	\$ 1.77510	\$ 1.47030	\$ 1.54000	\$ 1.54000	\$ 1.67000	\$ 1.67000	\$ 1.67000	\$ 1.64000
Anna I.S.D.	100.00%	1.82500	1.77140	1.48148	1.48148	1.54005	1.54000	1.54000	1.54000	1.54000	1.54000
Bland I.S.D.	11.45%										1.51630
Blue Ridge I.S.D.	100.00%	1.74070	1.78000	1.78000	1.55600	1.47650	1.67000	1.67000	1.61667	1.61660	1.59750
Celina I.S.D.	100.00%	1.78000	1.74990	1.74799	1.51900	1.54000	1.64000	1.64000	1.64000	1.64000	1.64000
Community I.S.D.	94.45%	1.67000	1.54000	1.54000	1.49500	1.49500	1.49500	1.49500	1.62500	1.62500	1.61500
Farmersville I.S.D.	99.98%	1.74000	1.61680	1.61680	1.31000	1.31000	1.31000	1.34000	1.37000	1.40000	1.43090
Frisco I.S.D.	67.00%	1.63000	1.58000	1.58000	1.35000	1.39000	1.39000	1.42000	1.46000	1.46000	1.46000
Gunter I.S.D.	0.52%										1.62000
Leonard I.S.D.	10.98%										1.27096
Lovejoy I.S.D.	100.00%	1.82340	1.69340	1.69340	1.47630	1.53500	1.53500	1.53500	1.53500	1.53500	1.56000
McKinney I.S.D.	100.00%	2.00000	1.84100	1.84100	1.51700	1.54000	1.52800	1.54000	1.54000	1.67000	1.67000
Melissa I.S.D.	100.00%	1.91000	1.78000	1.78000	1.53500	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000
Plano I.S.D.	100.00%	1.73340	1.57840	1.57840	1.26840	1.32840	1.35340	1.37340	1.37340	1.45300	1.44800
Princeton I.S.D.	100.00%	1.74776	1.59140	1.59140	1.36870	1.49000	1.49000	1.47360	1.48000	1.51000	1.62000
Prosper I.S.D.	78.98%	1.97531	1.80000	1.80000	1.67000	1.64000	1.63000	1.67000	1.67000	1.67000	1.67000
Rockwall I.S.D.	0.02%	-	-	-	-	-	-	-	-	-	1.44000
Royse City I.S.D.	100.00%	-	-	-	-	-	-	-	-	-	1.67000
Trenton I.S.D.	3.29%	-	-	-	-	-	-	-	-	-	1.45140
Van Alstyne I.S.D.	13.60%	-	-	-	-	-	-	-	-	-	1.52000
Whitewright I.S.D.	1.93%	-	-	-	-	-	-	-	-	-	1.37000
Wylie I.S.D.	100.00%	1.81700	1.70250	1.70250	1.39000	1.59000	1.64000	1.64000	1.64000	1.64000	1.64000
Special Districts:											
Seis Lagos U.D.	100.00%	0.41950	0.45030	0.45030	0.42892	0.44918	0.44826	0.46037	0.46245	0.46929	0.43564
Collin College	100.00%	0.08942	0.08768	0.08768	0.08698	0.08630	0.08630	0.08630	0.08630	0.08364	0.81960
Collin County M.U.D. #1	100.00%	-	-	-	-	-	-	-	1.05000	1.05000	1.05000
McKinney M.U.D. #1	100.00%	-	-	-	-	-	-	-	-	-	1.05000
Direct Rate Applied by Collin County	-	0.25000	0.25000	0.24500	0.24250	0.24250	0.24000	0.24000	0.24000	0.23750	0.23500
Weighted Average All Entities	-	0.80030	0.75392	0.73562	0.67119	0.69780	0.71045	0.71788	0.73022	0.73581	0.67236

Source: Central Appraisal District

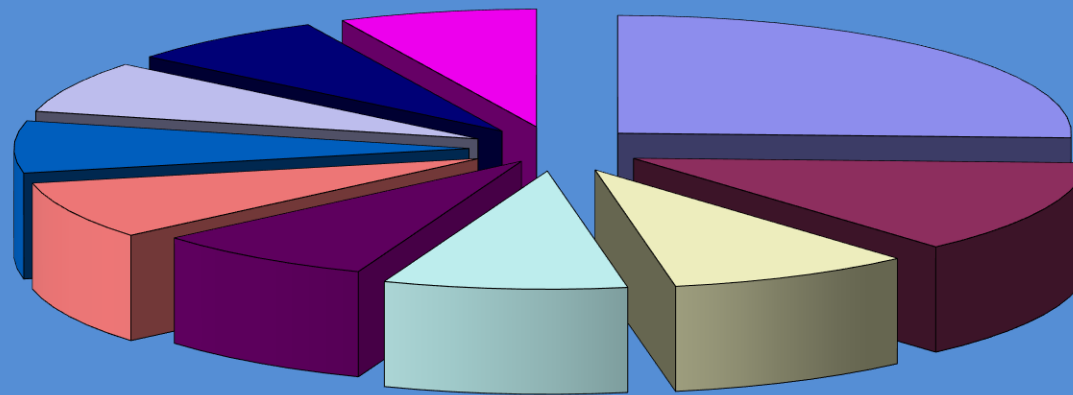
COLLIN COUNTY, TEXAS
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2014		Fiscal Year 2005	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Oncor Electric Delivery Co.	Electric Utility	\$ 519,537	0.60%	\$ 430,799	0.82%
Stonebriar Mall LTD Partnership	Commercial	260,753	0.30%	204,697	0.39%
Health Care Service Corp.	Commercial	211,520	0.20%	-	-
Bank of America NA (Corporate Offices)	Commercial	176,622	0.20%	-	-
AT&T Mobility LLC	Telephone Utility	175,237	0.19%	-	-
JC Penny Co Inc	Retail Stores	161,356	0.18%	162,977	0.31%
Cisco Systems Inc	Commercial	159,891	0.17%	-	-
The Village at Allen LP	Commercial	144,128	0.17%	-	-
Bank of America NA (Branch Offices)	Commercial	144,098	0.17%	-	-
Willow Bend Shopping Center	Commercial	142,582	0.16%	115,540	0.22%
No longer eligible for listing		<u>-</u>	<u>0.00%</u>	<u>719,521</u>	<u>1.38%</u>
Total		<u>\$ 2,095,724</u>	<u>2.41%</u>	<u>\$ 1,633,534</u>	<u>3.12%</u>
Total Assessed Value and Percentage of Total		<u>\$ 86,871,451</u>	<u>100.00%</u>	<u>\$ 52,275,034</u>	<u>100.00%</u>

Source: Tax Rolls

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

PRINCIPAL TAXPAYERS 2014



- Oncor Electric Delivery Co.
- Stonebriar Mall LTD Partnership
- Health Care Service Corp.
- Bank of America NA (Corporate Offices)
- AT&T Mobility LLC
- JC Penny Co Inc
- Cisco Systems Inc
- The Village at Allen LP
- Bank of America NA (Branch Offices)
- Willow Bend Shopping Center

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

Fiscal Year	Taxes Levied for the Fiscal Year Original	Collected within the Fiscal Year of the Levy		Adjustments to Original Levy in Subsequent Years (2)	Total Adjusted Levy	Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes Sep 30, 2014	Pct. Of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. Of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
1985 - 2004	\$ 105,502	\$ 103,880	98.46%	\$ 693	\$ 106,195	12	\$ 103,892	97.83%	\$ 234	0.22%
2005	130,698	130,038	99.50%	1,103	131,801	5	130,043	98.67%	106	0.08%
2006	140,485	139,739	99.47%	1,232	141,717	7	139,746	98.61%	143	0.10%
2007	151,568	151,364	99.87%	1,498	153,066	9	151,373	98.89%	148	0.10%
2008	167,814	167,830	100.01%	1,630	169,444	69	167,899	99.09%	173	0.10%
2009	169,873	172,435	101.51%	4,325	174,198	219	172,654	99.11%	268	0.15%
2010	171,194	172,974	101.04%	3,370	174,564	243	173,217	99.23%	317	0.18%
2011	169,597	169,260	99.80%	884	170,481	237	169,497	99.42%	333	0.20%
2012	170,579	172,457	101.10%	2,731	173,310	232	172,689	99.64%	399	0.23%
2013	176,489	177,662	100.66%	1,809	178,298	294	177,956	99.81%	636	0.36%
2014	185,623	186,876	100.68%	2,055	187,678	-	186,876	99.57%	<u>802</u>	0.43%
									<u><u>3,559</u></u>	

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2013, taxes are levied on calendar year 2012)
- (2) Adjustments to the original levy include exonerations, tax relief, and supplemental assessments.
- (3) This table includes property taxes only and does not include penalty and interest. The percentage of adjusted levy may exceed 100% due to overpayments of taxes and to losses of exemptions (agricultural, homestead, disabled homestead and disabled veteran) not known when taxes were levied.

DEBT CAPACITY

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COLLIN COUNTY, TEXAS

Table 3.1 - Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Notes	Capital Leases	Loans Payable			
2005	\$ 272,760	\$ 10,475	28	\$ -	\$ 283,263	1.06%	430
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%	527
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
2013	393,350	2,498	-	-	395,848	0.85%	474
2014	391,410	-	-	-	391,410	0.82%	458

Note: 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)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value* of Property	Per Capita
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
2013	393,350	9,958	383,392	0.48%	459
2014	391,410	11,858	379,552	0.44%	444

Note: 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, 2014
(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	\$ 391,410	100%	\$ <u>391,410</u>
Total direct and overlapping debt			\$ <u><u>391,410</u></u>

Sources: Assessed value used to estimate applicable percentages provided by the County Appraisal District. Debt outstanding data provided by the County, which includes: bonds, notes, certificates of participation, loans, and capital leases.

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

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	\$ 13,068,759	\$ 14,059,368	\$ 17,164,295	\$ 17,930,557	\$ 17,679,456	\$ 17,688,672	\$ 18,115,630	\$ 19,200,965	\$ 19,809,692	\$ 21,717,863
Total net debt applicable to limit	<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>	<u>383,392</u>	<u>379,552</u>
Legal debt margin	\$ <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>	\$ <u>19,426,300</u>	\$ <u>21,338,311</u>
Total net debt applicable to the limit as percent of debt limit.	2.10%	2.32%	2.07%	2.13%	2.27%	2.14%	2.13%	2.02%	1.94%	1.75%
Assessed value of real property										86,871,451
Debt limit 25% of assessed value of real property (Article 3, Section 52, Constitution of the State of Texas)										\$ 21,717,863
Amount of debt applicable to debt limit:										
Total gross bonded debt								\$ 391,410		
Less amount available in debt service to retire general obligation bonds and certificates of obligation								<u>11,858</u>		
Total amount of net debt applicable to debt limit										<u>379,552</u>
Legal debt margin										\$ <u>21,338,311</u>

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

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	Unemployment Rate
2005	659,457	\$ 26,772,683	\$ 40,598	33.6	4.70%
2006	690,500	27,174,604	39,355	33.7	3.80%
2007	724,900	30,217,445	41,685	33.7	3.90%
2008	748,050	32,870,783	43,942	36.7	5.50%
2009	764,500	35,115,568	45,933	34.5	7.80%
2010	791,631	36,447,393	46,041	34.6	7.20%
2011	801,740	36,323,016	45,305	34.8	7.60%
2012	813,133	42,576,156	52,361	35.1	5.70%
2013	834,642	46,837,453	56,117	35.7	5.50%
2014	854,778	47,457,632	55,520	*	4.60%

Source: Texas Workforce Commission & Bureau of Economic Analysis

* Unavailable

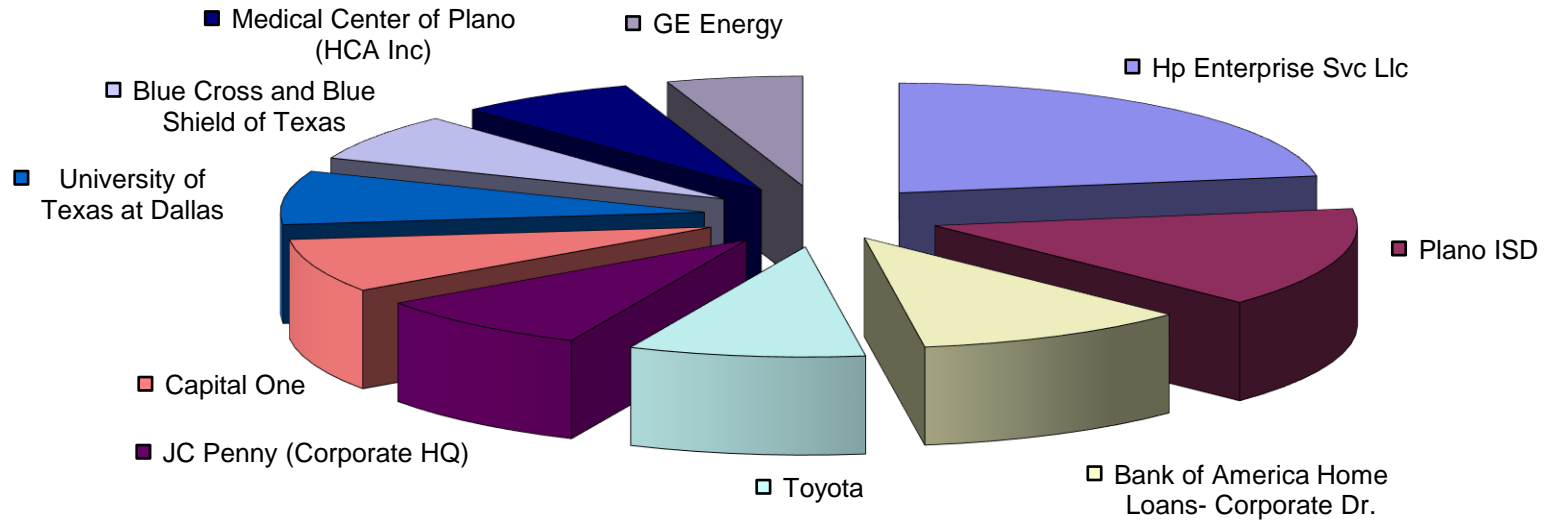
COLLIN COUNTY, TEXAS
Table 4.2 - Principal Employers
Current Year and Nine Years Ago
(amounts expressed in thousands)

Employer	2014		2005	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
Hp Enterprise Svc Llc	10,000	2.22%	-	-
Plano ISD	6,538	1.03%	6,528	1.86%
Bank of America Home Loans- Corporate Dr.	4,646	0.89%	-	-
Toyota	4,000	0.84%	-	-
JC Penny (Corporate HQ)	3,800	0.78%	3,800	1.08%
Capital One	3,500	0.78%	-	-
University of Texas at Dallas	3,500	0.69%	-	-
Blue Cross and Blue Shield of Texas	3,100	0.66%	-	-
Medical Center of Plano (HCA Inc)	3,000	0.51%	-	-
GE Energy	2,300	0.51%	-	-
No longer eligible for listing	<u>10,300</u>	2.28%	<u>35,045</u>	9.98%
Total	<u>54,684</u>	12.11%	<u>45,373</u>	12.92%
Total Employed in the County ⁽¹⁾	451,419		351,264	

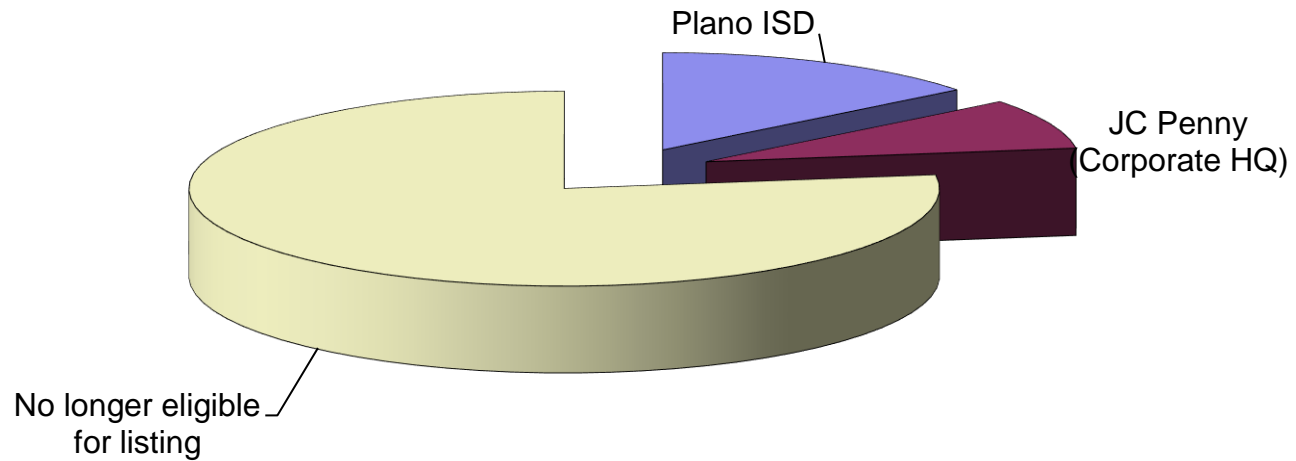
Source: North Central Texas Council of Governments

(1) Texas A&M University

Principal Employers 2014



Principal Employers 2005



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OPERATING INFORMATION

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2014

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Administration	127	151	130	150	142	142	139	153	144	153
Judicial	180	190	198	205	213	216	210	209	213	207
Financial Administration	119	117	134	135	142	133	140	139	142	145
Legal	105	103	107	110	116	114	109	109	111	109
Public Facilities	61	50	48	51	52	53	53	53	51	53
Equipment Services	14	14	14	14	14	13	14	14	14	12
Public Safety	705	742	790	808	803	807	789	788	794	786
Public Transportation	99	99	97	95	98	96	98	96	93	91
Health and Welfare	37	40	50	51	65	69	64	66	61	64
Culture and Recreation	8	7	8	9	8	9	10	8	10	11
Conservation	<u>6</u>	<u>5</u>	<u>3</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
 Total County Employees	 <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>	 <u>1,640</u>	 <u>1,638</u>

* Source - County Human Resources Management System - Position Budget

County Employees by Function

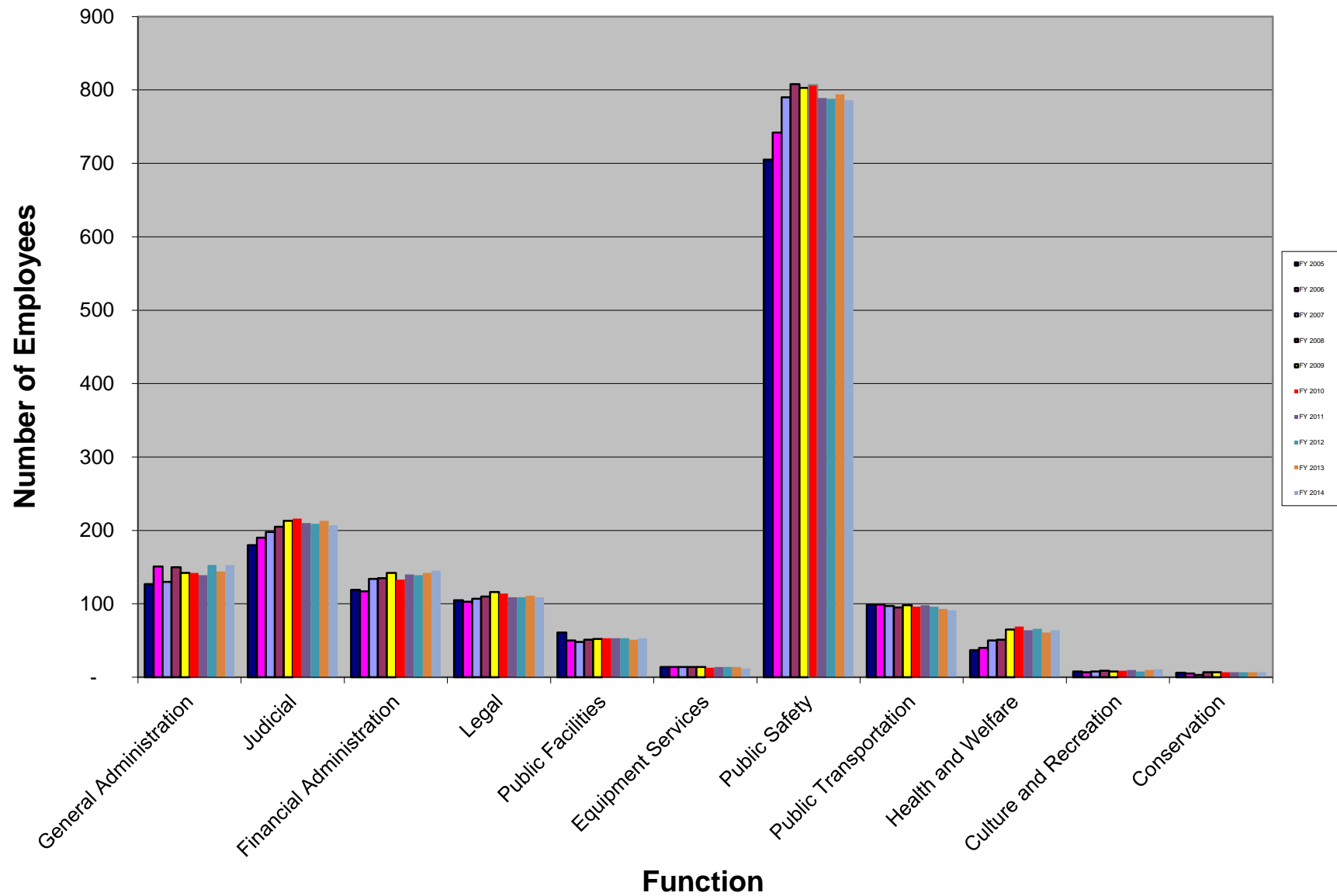


Table 5.2 - Operating Indicators by Function/Program**
Last Ten Fiscal Years
September 30, 2014

Function/Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Administration										
Number of registered voters	354,321	352,986	380,570	425,994	412,612	424,548	423,312	449,120	456,834	470,795
Vital statistics filed	21,120	18,325	19,666	21,717	14,720	14,833	15,372	16,016	16,673	18,263
Judicial										
Number of civil cases	10,136	10,130	10,122	12,856	13,619	13,026	14,293	13,763	14,733	14,072
Number of criminal cases	3,065	2,914	3,248	4,483	3,996	3,666	4,231	4,473	4,335	4,371
Financial Administration										
Number of property tax transactions	297,123	308,969	343,725	362,081	384,974	366,185	344,030	367,595	375,463	378,955
Number of registered vehicles	598,404	632,638	686,471	717,030	741,229	758,234	791,934	797,234	827,408	845,965
Legal										
Number of new felony cases	2,794	3,172	4,608	3,045	2,539	2,500	3,028	3,002	2,870	2,852
Number of convictions	2,338	2,313	4,301	4,233	3,786	3,415	4,264	4,394	4,243	4,398
Public Facilities										
Number of work orders completed	14,375	24,990	39,222	12,266	40,589	42,541	40,647	39,855	40,090	39,958
Number of construction projects	37	27	28	34	21	28	24	40	36	58
Equipment Services										
Number of job orders	6,238	6,918	6,269	6,846	6,157	5,979	5,778	5,850	5,935	5,844
Public Safety										
Number of autopsies performed	208	166	187	241	437	557	528	512	330	320
Number of inspections	7,065	7,413	7,073	1,439	215	1,183	1,933	1,668	1,868	2,032
Number of emergency responses	18,259	17,901	20,551	20,931	23,892	27,847	28,906	30,092	34,649	34,238
Number of book-ins	16,520	17,510	18,748	19,299	18,933	19,120	18,730	18,568	18,765	17,332
Public Transportation										
Miles of road resurfaced	51	60	34	48	46	37	30	37	45	51
Health and Welfare										
Number of immunizations	36,289	28,134	26,532	24,318	32,331	28,126	31,394	18,180	16,150	16,733
Number of clinic visits	14,610	16,317	16,815	11,049	18,198	15,366	16,770	10,925	10,014	9,933
WIC participants	8,056	8,901	8,756	10,722	11,305	12,139	11,802	11,698	11,199	10,867
Substance abuse assessments	1,305	1,664	1,836	3,283	3,125	1,628	1,077	1,012	911	874
Culture and Recreation										
Number of events	156	163^	107^	137^	204	198	200	280	322	369
Conservation										
Number of seminars	347	450	215	264	397	320	341	502	493	535
News releases	154	104	117	138	108	102	218	232	273	256
Volunteers trained	874	2,129	4,101	6,194	4,909	3,924	3,263	4,119	4,357	4,130
County Extension newsletters	53,950	65,071	76,557	79,401	91,275	78,322	90,516	160,965	168,429	203,428

* 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, 2014

Function/Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Administration										
Number of voting machines	1,000	1,000	1,010	1,420	1,420	1,420	1,420	1,420	1,420	1,420
Financial Administration										
Formax folder system	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Number of county facilities	34	36	36	37	37	31	31	31	30	30
Equipment Services										
Number of vehicles in county fleet	301	329	332	324	328	332	322	325	349	366
Public Safety										
Number of patrol units	13	13	15	14	14	16	16	15	19	28
Number of illegal dumping surveillance cameras	5	5	5	5	5	5	5	6	3	6
Public Transportation										
Miles of county asphalt roads	377	436	470	518	564	601	610	625	670	686
Number of county bridges maintained	118	90	90	90	90	90	90	100	106	108
Health and Welfare										
Number of medical tables	3	3	3	11	11	11	10	13	12	12
Culture and Recreation										
Acres of open space	672	672	672	672	672	672	672	672	672	672

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

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