

COLLIN COUNTY
TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2016



JEFF MAY
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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INTRODUCTORY SECTION

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COLLIN COUNTY

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

March 31, 2017

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, 2016, 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, 2016, 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 that there was a reasonable basis for rendering an unmodified opinion on Collin County's financial statements for the fiscal year ended September 30, 2016, and that they are fairly presented in conformity with

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

The independent audit of the financial statements of Collin County was a part of a broader federally mandated "Single Audit" 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 of the Dallas/Fort Worth Metroplex area began expanding northward into the Southwestern region 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 population of 914,127 is up 3.3% over the 2015 population of 885,241, 15.5% over the 2010 census population of 791,631, and 486% over the 1980 census population of 155,950. The County has a land area of 886 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 categories of salaries and benefits, employee training, maintenance and operating, and capital expenditures. Budget to actual comparisons are provided in this report for the General Fund and all funds in which the Commissioners Court adopts an annual budget.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Collin County operates.

Local economy: Collin County is experiencing vibrant economic activity. Tax appraisals in the County increased 11.9% as of January 1, 2016, from the prior calendar year, of which 3.5% was for new construction and the remaining 8.4% was increases in existing properties. The one-year population increased 3.5% in 2016 and 3.6% in 2015. Due to major corporate construction projects planned and currently underway, this rate of growth is expected to continue dramatic increases in upcoming years. In 2015, State Farm opened a new facility with 10,000 jobs which is attracting additional growth in the area. Toyota is moving its national headquarters to a location that sits on the county line between Collin and Denton Counties which will bring in many new ancillary businesses. JP Morgan Chase is constructing a new facility that will bring in six thousand jobs. The Dallas Cowboys have opened the Star, which is their new state-of-the-art practice/training facility in Frisco in 2016 which is now attracting many new hotels and businesses. The unemployment rate remained relatively low in spite of a slight increase at 3.8% as of September 30, 2016, from 3.5% on the same date in 2015. The unemployment rate remains well below the national average rate of 4.9% as of September 30, 2016, and is significantly lower than the 2011 rate of 7.6% unemployment. Major industries with headquarters or divisions located within the County include financial, petroleum research, electronics, retail, hotel, food, and insurance institutions. Property tax revenues in 2016 increased by 13.7% from the prior year in spite of a slight decrease in the tax rate to \$0.00225 per \$100 from \$0.00235 per \$100 of valuation. Real property values are expected to continue to increase at a rapid pace in 2017 and beyond.

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 last of these bonds were sold in 2016. The Commissioners Court has been discussing having another bond election soon to fund building or improving five limited access roadways throughout the County. The County is 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, 2015. This is the thirty-seventh 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 and without the cooperation of other county officials, department heads, and employees. Also, the support of the Board of District Judges is required to complete this report and is greatly appreciated.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jeff May", with a stylized flourish at the end.

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

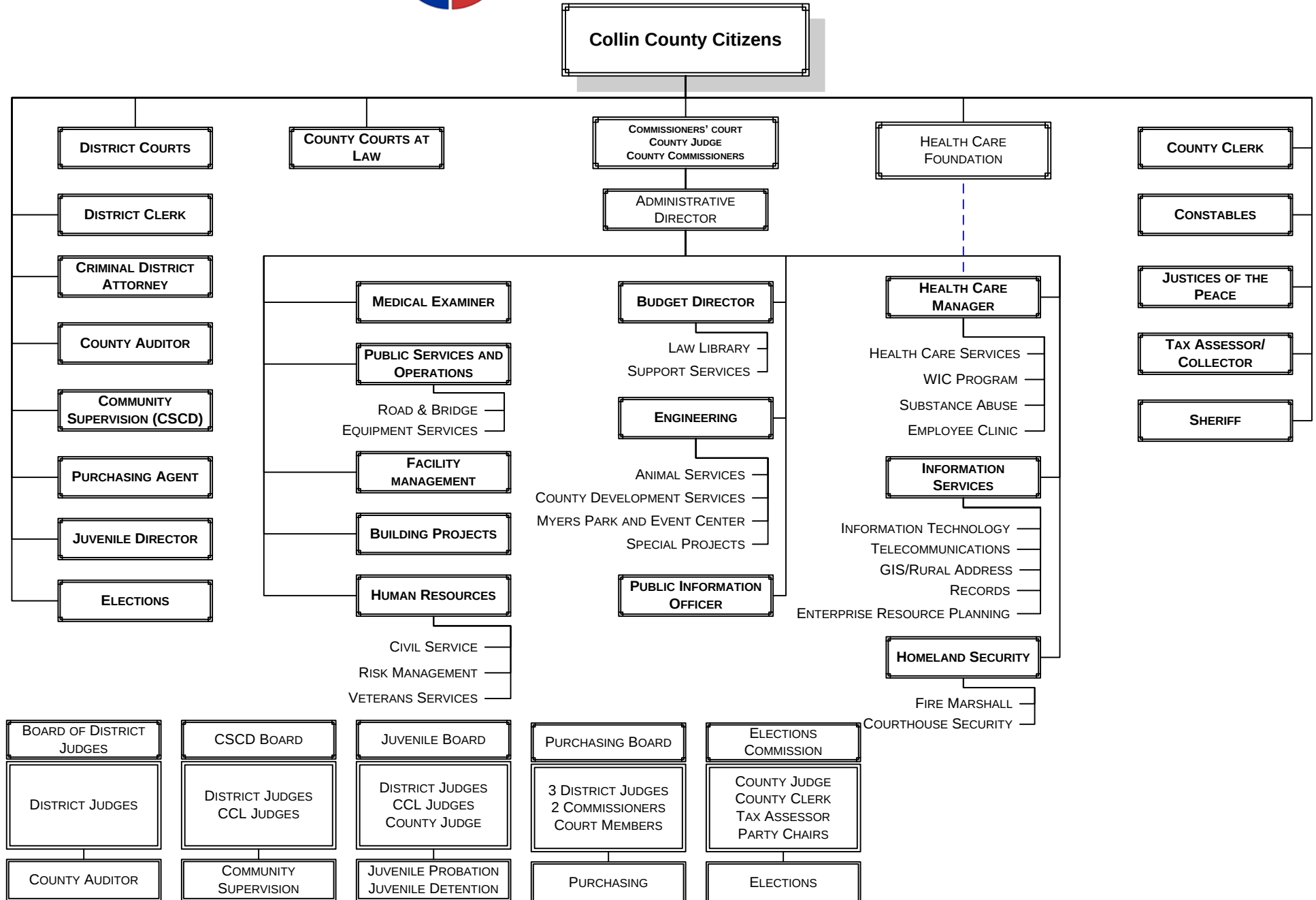
September 30, 2015



Executive Director/CEO



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2016

District Officials

Angela Tucker
Scott Becker
John Roach, Jr.
Raymond Wheless
Benjamin Smith
Mark J. Rusch
Chris Oldner
Cynthia Wheless
Jill Willis
Piper McCraw
Emily Miskel
Greg Willis
Lynne Finley

Judge, 199th Judicial District
Judge, 219th Judicial District
Judge, 296th Judicial District
Judge, 366th Judicial District
Judge, 380th Judicial District
Judge, 401st Judicial District
Judge, 416th Judicial District
Judge, 417th Judicial District
Judge, 429th Judicial District
Judge, 469th Judicial District
Judge, 470th Judicial District
District Attorney
District Clerk

Commissioners Court

Keith Self
Susan Fletcher
Cheryl Williams
Chris Hill
Duncan Webb

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

County Officials (Elected)

Corrine Mason
Barnett Walker
Lance Baxter
David Rippel
Dan Wilson
Jay Bender
Weldon S. Copeland
Terry Box
Stacey Kemp
Kenneth Maun
Paul M. Raleeh
Jerry Shaffer
Chuck Ruckel
John E. Payton
Warren M. Yarbrough II
Shane Williams
Gary Edwards
Sammy Knapp
Joe Wright

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

Other County Officials

Jeff May
Lynn Hadnot
Gary Jackson

County Auditor
Director, Juvenile Services
Veterans Service Officer

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2016

Carrie T. Brazeal
Jon Kleinheksel
Bill Bilyeu
Bruce Sherbet
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 of 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 (the "County") as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the County's 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 auditor's 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, 2016, 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.

Change in Accounting Principle

As discussed in Note I to the financial statements, in 2016 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*. Our opinion is not modified with respect to this matter.

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 4–29, the budgetary comparison schedules on pages 82–86, and the pension information on pages 87–89, 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 the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules 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 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 31, 2017, on our consideration of the County's 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 the County's internal control over financial reporting and compliance.

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

Waco, Texas
March 31, 2017

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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, 2016. 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 \$519.5 million on a government-wide basis at September 30, 2016, an increase of \$34.3 million from 2015.
- For 2016, revenues of the County amounted to \$291.5 million. The main revenue sources were taxes (\$223.2 million), charges for services (\$51.7 million) and operating grants and contributions (\$11.3 million). These three revenue sources accounted for 76.6%, 17.7%, and 3.8%, respectively, or 98.1% of total governmental activity revenues.
- Total expenses were \$257.3 million. The functional areas with the largest expense amounts were public safety (\$63.2 million), public transportation (\$48.5 million), and general administration (\$36.4 million).
- Net capital assets were \$407.4 million as of September 30, 2016. Net depreciation expense attributable to assets of governmental activities amounted to \$27.1 million for 2016.

Highlights for Fund Financial Statements

The fund financial statements detail 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 \$40.3 million for fiscal year 2016, as compared to an increase of \$59.6 million for fiscal year 2015.
- The General Fund reported a fund balance of \$250.3 million for September 30, 2016, an increase of \$25.7 million from September 30, 2015. General Fund revenues increased by \$11.8 million (6.5%), and General Fund expenditures of \$167.9 million increased by \$14.3 million (9.3%) from 2015. As a result, General Fund revenues exceeded expenditures by \$26.0 million before considering net additional financing uses of \$274 thousand which mostly consisted of transfers to other funds and sale of assets.

General Financial Highlights

- In 2016, using a \$12 million state grant received at the end of 2011, the County continued its work on the Outer Loop, spending \$9.0 million through 2016 to construct access roads on the section connecting US Highway 75 to Texas Highway 121. Total contracts for construction awarded to date exceed \$9.0 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 2016, the County transferred a net of \$19.5 million from Deferred Contributions for the completion of projects (primarily roads) the county donated to other governmental entities. Although the County will not maintain or own those roads, it continues to be responsible for paying the debt incurred for construction.
- The County issued \$29.715 million of general obligation bonds for new transportation projects and \$2.145 million for park projects.

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 and welfare, culture and recreation, and debt service.

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 which is accounted for in the Animal Safety Fund. Each participating city, as well as the County, pays a pro rata share of the operating expenses and construction costs. In 2015 the Animal Safety Fund was reported as an enterprise fund for the first time.

Government-wide financial statements include not only the activities of the County itself (known as the primary government), but also those of legally separate blended-component units: the Collin County Health Care Foundation and the Collin County Housing Finance Corporation. The County Commissioners act as the Board of Trustees for component units whose activities are blended with those of the primary government because it functions as part of County government.

Fund Financial Statements

A fund is a grouping of related accounts used to control and account for resources segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to both ensure and demonstrate compliance with legal requirements. All funds of the County can be divided into one of three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The nature of such inflows and outflows may be useful in evaluating near-term financial requirements.

Because the focus of governmental funds is more narrow than that of the government-wide financial statements, the reader may find it useful in comparing information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, one may come to better understand the differences in the long-term financial activity of the County. Such comparison may also be used to distinguish the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances include reconciliations useful in comparing the governmental funds and government-wide activities.

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

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

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

- **Nonspendable** - Generally means the asset is not expected to be converted to cash, such as inventories; the asset can also be related to monies legally or contractually required to be maintained intact, such as a debt service reserve fund.
- **Restricted** – Resources whose use is constrained by either externally imposed (i.e., creditors, contributors, grantors, or laws of other governments), or imposed by law through constitutional provisions of enabling legislation, such as authorization to assess, levy, charge, or otherwise mandate payment of resources. This includes a legally enforceable requirement that resources be used only for the specific purpose.
- **Committed** - Constraints imposed by formal action of the Collin County Commissioners Court to set aside, by court order, a commitment of specific use of resources. Constraints can only be removed or changed by taking the same type of action employed to commit those amounts.
- **Assigned** – An amount intended to be used for a specific purpose, but the amount is neither restricted nor committed. Intent may be expressed by the Commissioners Court or by an official or group to which the governing body has delegated the authority to assign amounts. Assigned fund balance includes all remaining amounts reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted, or committed. Collin County has no assigned fund balance in 2016.
- **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 2016. 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. (Exceptions are funds where either a project life budget is adopted in Capital Projects Funds or funds where the Commissioners Court does not have the authority to adopt a budget such as grant funds or forfeiture funds). Budgetary comparison statements for major governmental funds are presented as required for additional supplementary information in the basic financial statements. Budgetary comparison statements for all governmental funds are included in the fund financial statements accompanying information.

Proprietary Funds

Currently, the County reports eight proprietary type funds – the Collin County Toll Road Authority Fund, the Animal Safety Fund (enterprise funds), and six 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

The proprietary funds are combined into a single aggregated presentation for both Enterprise Funds and Internal Services Funds in the proprietary fund financial statements. Proprietary funds are accounted for on the full-accrual method of accounting. Individual fund data for the proprietary 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 collected 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

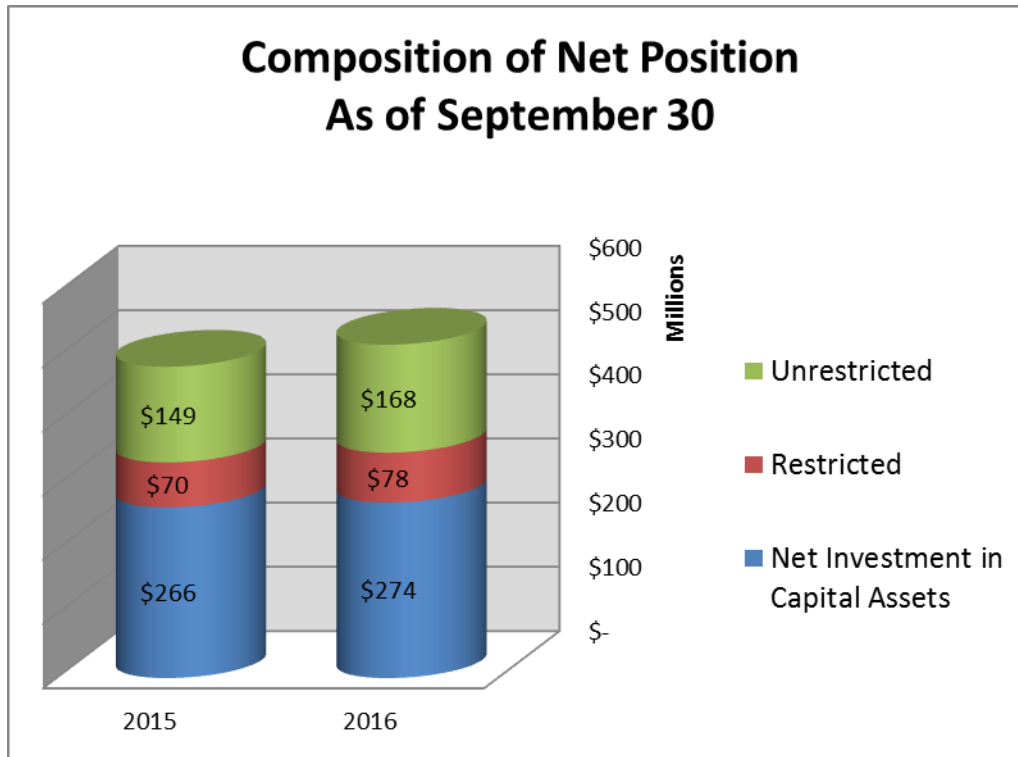
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

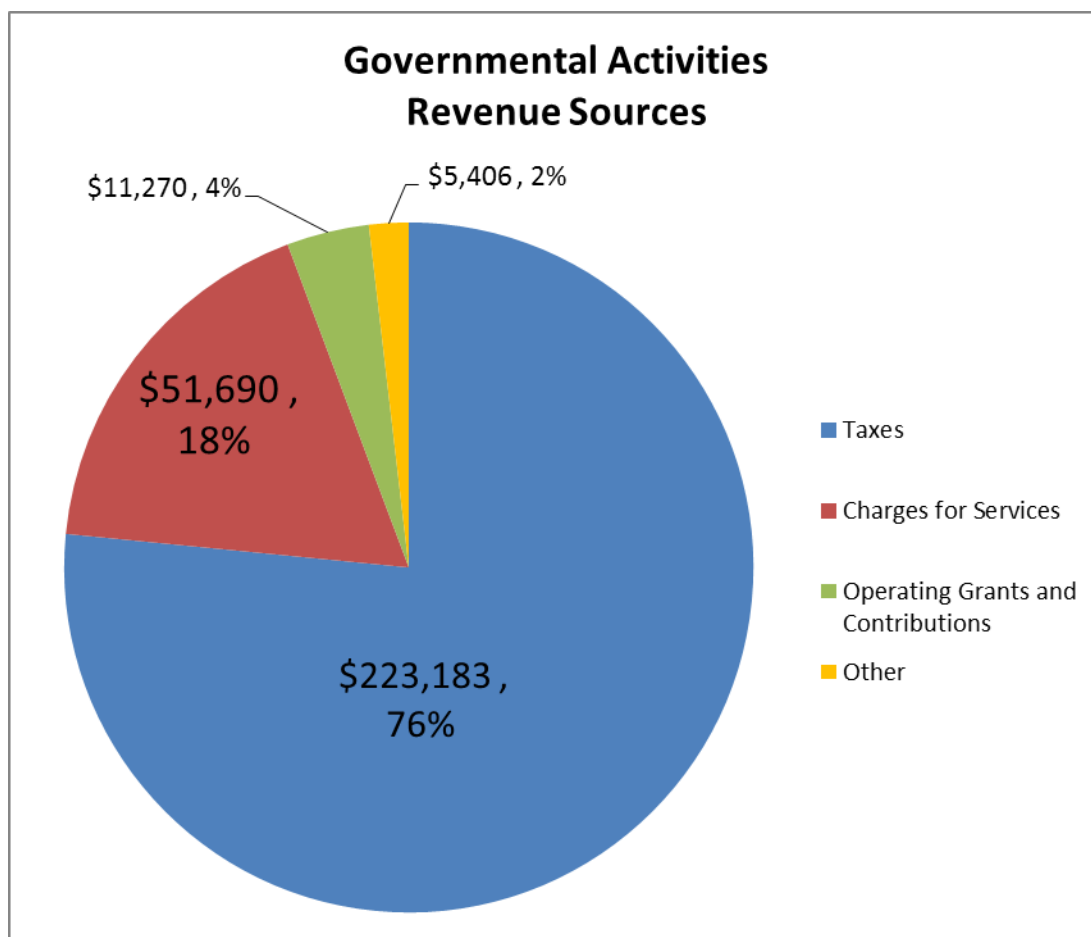
Net position of the County as of September 30, 2016 and 2015, is summarized and analyzed below:



Statement of Net Position As of September 30 (\$ in thousands)						
	2016			2015		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Current Assets	\$ 543,698	\$ (19,664)	\$ 524,034	\$ 498,802	\$ (14,832)	\$ 483,970
Long-term Assets	386,932	23,226	410,158	440,015	18,218	458,233
Total Assets	930,630	3,562	934,192	938,817	3,386	942,203
Deferred Outflow of Resources	53,768	-	53,768	13,541	-	13,541
Liabilities:						
Current Liabilities	20,040	172	20,212	20,613	63	20,676
Long-term Liabilities	444,097	-	444,097	449,569	-	449,569
Total Liabilities	464,137	172	464,309	470,182	63	470,245
Deferred Inflow of Resources	4,148	-	4,148	293	-	293
Net Position:						
Net Investment in Capital Assets	250,280	23,226	273,506	247,995	18,218	266,213
Restricted	77,875	-	77,875	69,920	-	69,920
Unrestricted	187,958	(19,836)	168,122	163,968	(14,895)	149,073
Total Net Position	\$ 516,113	\$ 3,390	\$ 519,503	\$ 481,883	\$ 3,323	\$ 485,206

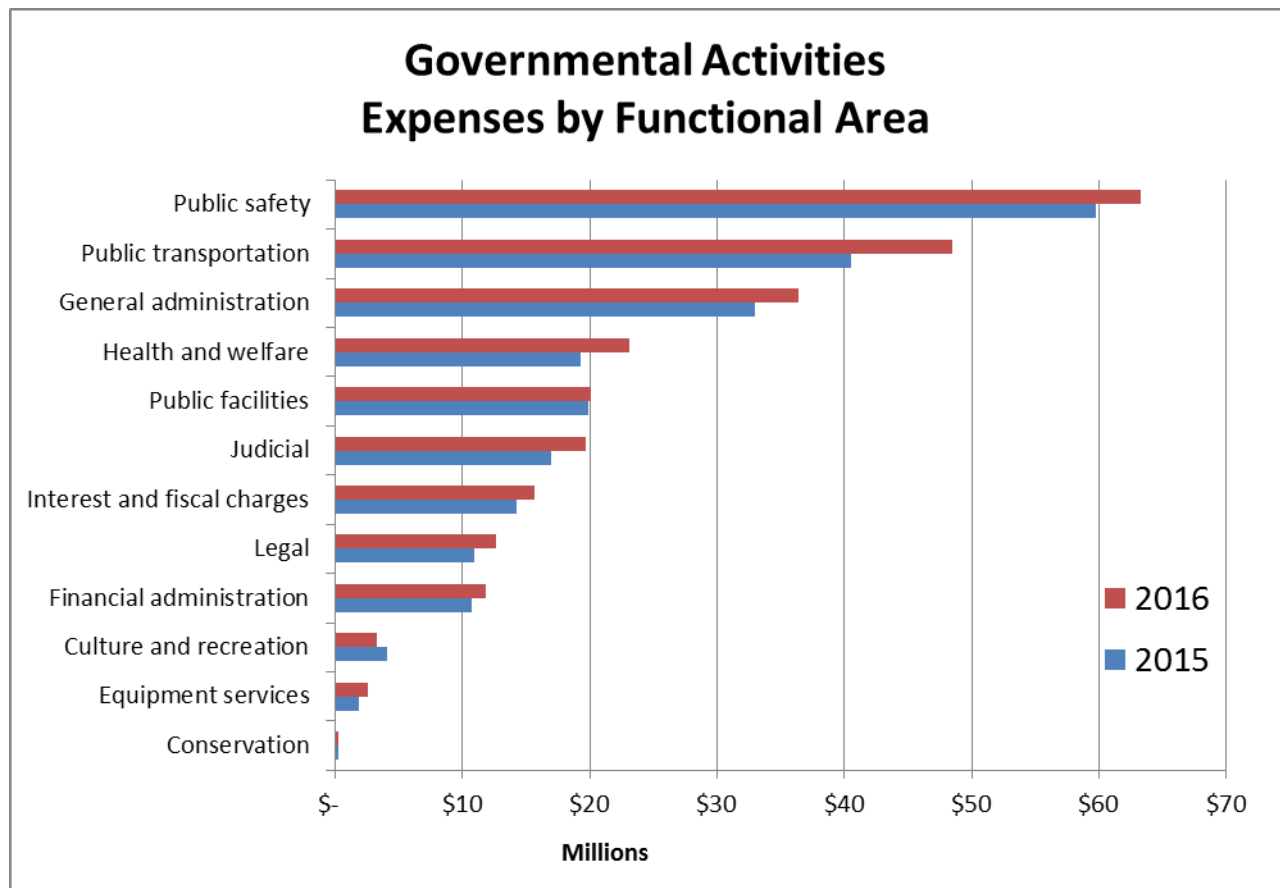
- Net position serves as a useful indicator of financial position. Assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by \$519.5 million as of September 30, 2016, and by \$485.2 million as of September 30, 2015, a net increase of \$34.3 million.
- Net Investment 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 (52.6%). Although our investment in capital assets is reported net of related debt, the reader should note that 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 (15.0% of total net position) represents resources subject to external restrictions on their use. Of these restricted net assets, 44.4% of the restricted assets are restricted for county roads and bridges, 25.3% is to repay long-term debt, 10.2% is restricted to the judicial system, and 11.3% is for administration and elections.
- The remaining portion of the County's net position (32.4%) 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 2016 over 2015 by \$16.7 million (6.1%), due primarily to an increase in tax collections (\$13.7 million, or 6.6%) as well as an increase in charges for services (\$3.5 million, or 7.4%). Operating grants and contributions decreased by \$3.3 million mostly due to the recognition of \$3 million in the Air Check Texas grant revenue in 2015 that did not repeat in 2016. A summary of the amounts and a more detailed explanation is provided in the following table:

Summary of Changes in Net Position For the Fiscal Years Ended September 30 (\$ in thousands)						
	2016			2015		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
<u>Program Revenues:</u>						
Charges for services	\$ 50,397	\$ 1,293	\$ 51,690	\$ 46,594	\$ 1,554	\$ 48,148
Operating grants and contributions	11,270	-	11,270	14,582	-	14,582
Capital grants and contributions	708	-	708	524	-	524
Total Program Revenues	62,375	1,293	63,668	61,700	1,554	63,254
<u>General Revenues:</u>						
Taxes	223,183	-	223,183	209,454	-	209,454
Investment earnings	3,056	100	3,156	1,972	6	1,978
Miscellaneous	1,542	-	1,542	139	-	139
Total General Revenues	227,781	100	227,881	211,565	6	211,571
Total Revenues	290,156	1,393	291,549	273,265	1,560	274,825
Expenses						
General administration	36,382	-	36,382	33,018	-	33,018
Judicial	19,722	-	19,722	16,972	-	16,972
Financial administration	11,878	-	11,878	10,776	-	10,776
Legal	12,650	-	12,650	10,954	-	10,954
Public facilities	20,106	-	20,106	19,849	-	19,849
Equipment services	2,539	-	2,539	1,896	-	1,896
Public safety	61,915	1,326	63,241	58,501	1,243	59,744
Public transportation	48,460	-	48,460	40,523	-	40,523
Health and welfare	23,104	-	23,104	19,319	-	19,319
Culture and recreation	3,305	-	3,305	4,067	-	4,067
Conservation	239	-	239	258	-	258
Interest and fiscal charges	15,626	-	15,626	14,243	-	14,243
Total Expenses	255,926	1,326	257,252	230,376	1,243	231,619
Change in Net Position	34,230	67	34,297	42,889	317	43,206
Net position - beginning of year	481,883	3,323	485,206	438,994	3,006	442,000
Net position at end of year	\$ 516,113	\$ 3,390	\$ 519,503	\$ 481,883	\$ 3,323	\$ 485,206



Summarized above are details of government-wide activities of the County for 2016 and 2015.

- Program revenues include charges for services, fines and forfeitures, certain licenses and permits as well as both operating and capital grants and contributions. Program revenues from government-wide activities increased slightly by \$414 thousand or 0.7%.
- 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 \$13.7 million or 6.6%.
- Public Transportation expenses increased by \$7.9 million in 2016 mostly due to increases in activities involving construction of new roads throughout the County to keep up with the rapidly increasing demands from a rapidly increasing population.
- Health and Welfare increased by \$3.8 million mostly due to an increase in expenses related to court appointed representation of \$1.5 million where the courts appoint legal counsel as required by law which is classified as welfare in this report. Other increases consisted of \$1.1 million due to increasing costs of inmate healthcare, an increase of \$381 thousand for the care of the mentally ill, and an increase of \$365 thousand in healthcare costs for indigents.
- Judicial expenses increased by \$2.8 million (10.2%) mostly due to the addition of two district courts (11 total courts in the County) and the addition of one county court-at-law (8 total courts in the County).

- Legal expense increased by \$1.7 million mostly due to an increase in salaries in the District Attorney's Office (\$764 thousand) which was substantially caused by adding employees due to the new courts. Also an amount of \$541 thousand of expenditures were recorded to pay an abnormally high amount for court appointed prosecutors. An amount of \$171 thousand of this payment related to 2016 is pending a ruling from the 5th District Appellate Court that issued a stay on the payment which prohibited the Commissioners Court from taking any additional action on the payment until the court rules.

Total Cost and Net Cost of Government Wide 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	
	2016	2015	2016	2015
Public safety	\$ 63,241	\$ 59,744	\$ 46,854	\$ 44,240
Public transportation	48,460	40,523	28,964	19,809
General administration	36,382	33,018	24,884	22,808
Interest and fiscal charges	15,626	14,243	15,333	13,807
Public Facilities	20,106	19,849	19,766	19,773
Health and welfare	23,104	19,319	17,343	13,278
Other	50,333	44,923	40,439	34,650
Total	\$ 257,252	\$ 231,619	\$ 193,583	\$ 168,365

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 fiscal year 2016, the County's governmental funds reported a combined ending fund balance of \$505.7 million, an increase of \$40.3 million (8.7%) from the prior year. A large portion of fund balance (74.3%, or \$375.9 million) of the governmental funds has been designated as nonspendable, restricted, or committed. The remaining \$129.8 million is classified as unassigned and is available to meet current needs. 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, 2016 (in thousands)				
<u>Fund Balance:</u>		<u>Major Purposes for Classification</u>		
Nonspendable	\$ 42,291	8.4%	Inventories, Receivables from Other Funds and Organizations	
Restricted	258,093	51.0%	Bond Proceeds, Debt Service Tax Collection, Other Legal or Contractual Restrictions	
Committed	75,556	14.9%	Road Projects, Funds Set Aside for Unanticipated Cost Increases and Court Cost Increases	
Unassigned	<u>129,761</u>	<u>25.7%</u>	General Fund	
	<u>\$ 505,701</u>	<u>100.0%</u>		

Changes in Fund Balance – Major Funds

In 2016, the County is presenting six major funds in the governmental fund financial statements:

- 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 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.

The Collin County Toll Road Authority (CCTRA) Fund is an enterprise fund that is being presented as a major fund. However, since it is an enterprise fund it is being presented in the proprietary fund section of this report.

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 2016, the unassigned fund balance of the General Fund was \$129.8 million. The total fund balance in the General Fund was \$250.3 million, an increase of \$25.7 million or 11.4% from 2015.

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

General Fund Revenue Highlights:

- Property tax revenues increased by \$10.4 million (6.8%) from the prior year.
- Federal and state funds increased by \$538 thousand of which \$479 was due to an increase in the mixed beverage tax which is collected by the State of Texas.
- Fees and Charges for Services increased by \$663 thousand of which \$461 was due to increases in collections by the County Clerk vitals and land record collections.
- Fines collections decreased slightly by \$102 thousand most of which is accounted for in the Justice of the Peace Offices.
- Investment earnings increased by \$370 thousand (26.2%) due to having more funds to invest and increasing interest rates.

General Fund Expenditure Highlights:

- General Fund expenditures increased by \$14.3 million. Much of the increase in costs can be attributed to funding three new courts, two district courts and one county court. This not only increased personnel costs in the new courts but also in the District Clerk, the County Clerk, the District Attorney Office, and Court Appointed Representation departments.
- An additional payment of \$2.7 million was made to the Employee Insurance Internal Service Fund from the General Fund due to a sharp increase in claims in late 2015 and early 2016. A similar payment was made in 2015 for \$2.7 million resulting in no increase in expenditures related to this payment from the prior year.
- A building which houses the Justice of the Peace office in Frisco as well as the Frisco tax office was purchased by the County for \$2.1 million. Prior to 2016 the building was leased by the County.

- An amount of \$541 thousand in expenditures was recorded in 2016 due to payments to special prosecutors on a case involving the Attorney General of the State of Texas.

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 15.26 miles in 2016. As of September 30, 2016, the County had resurfaced 454 miles of roads or an average of 37.8 miles per year.

At the end of 2016, the fund balance of the General Road and Bridge Fund was \$35.9 million, an increase of \$7.4 million (25.8%) 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 Fund Revenue Highlights

- Property tax revenues increased \$410 thousand (11.7%) over the prior year.
- Revenues from Fees and Charges for Services increased by \$1.5 million in 2016. The higher revenues are attributed to an increase in revenues from vehicle registrations.

General Road and Bridge Fund Expenditure Highlights

- Road construction and maintenance expenditures decreased by \$475 thousand (2.9%) in 2016 mostly due to stable costs in road materials and fewer costly weather events compared to the prior year.
- An increase in capital outlay of \$959 thousand (73.2%) occurred due to replacing worn equipment in 2016 through the normal budget process.

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 70.4% of the funding for the Health Care Foundation Fund in 2016.

The total fund balance of \$4.6 million is a \$1.9 million decrease (29.4%) from 2015. Highlights of changes in fund balance in the Health Care Foundation Fund were:

Health Care Fund Revenues

- Federal and state funds decreased by \$253 thousand (58.9%) in 2016 due to additional activity from the Medicaid 1115 Waiver program that occurred in 2015 that was not repeated in 2016.
- Fees and charges for services decreased by \$56 thousand (29.3%).
- Rental revenues increased by \$16 thousand (1.5%) in 2016. The Healthcare Foundation facilities have space leased out to the private sector to help support the program.
- Investment revenue remained stable with an increase of \$4 thousand (1.9%) in spite of a decreased portfolio due to a decreasing fund balance.

Health Care Fund Expenditure Highlights

Expenditures decreased \$346 thousand (11.1%) in 2016.

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 requirements. All activity to date has been in project accounts related to construction-in-progress on the road. Revenues are deferred until expenditures are recognized, which results in zero dollars in fund balance. No revenues or expenditures were recognized in 2016 other than investment earnings owed to the grantor 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.

The Debt Service Fund balance increased in 2016 by \$2.0 million over the 2015 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 2016, property taxes allocated for debt service were \$53.8 million, approximately \$3.4 million more than 2015.
- Investment earnings were \$103 thousand; \$73 thousand more than the prior year due to improving market conditions for investing in the short term.

Debt Service Fund Expenditures Highlights

- Debt service expenditures for 2016 were \$54.0 million, of which \$1.5 million was part of bond refunding transactions. Expenditures were \$8.0 million higher than in 2015 due to higher principal obligations due to how the debt is structured.

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. Most of the authorized amount has been issued to-date (in seven series), beginning in 2008 and ending in 2016. In 2016 the final remaining authorized amounts were issued. The bond issues in this fund were as follows:

- 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
- Series 2015: \$40,455,000 issued August 18, 2015
- Series 2016: \$29,175,000 issued July 28, 2016

In 2016 the fund balance increased by \$10.4 million; below are the key factors in the change in fund balance:

- Investment earnings increased by \$443 thousand (126%) due to having more funds to invest and an improving investment market.
- Received bond proceeds and premiums of \$30.8 million.
- Capital outlay for road projects in 2016 was \$21.6 million, which is \$5.7 million more (35.7%) than in 2015.

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 \$202,566,148, or \$261,093 less than the original adopted budget of \$202,827,841 (excluding transfers). Actual expenditures for 2016 were \$167.9 million or \$34.7 million (17.1%) less than the final amended budget.

General Fund revenues for 2016 were more than the estimate by \$8.4 million. This is highlighted as follows:

- Taxes – \$2.9 million higher
- Federal and state funds - \$1.5 million higher
- Fees and Charges for Services - \$3.3 million higher
- Interest – \$171 thousand higher
- Miscellaneous revenues - \$153 thousand higher

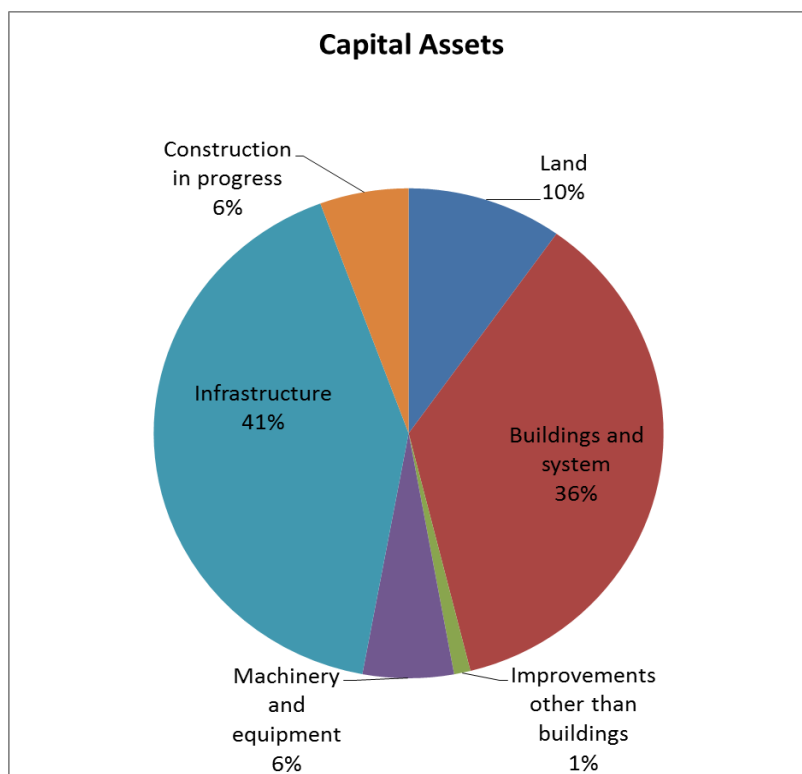
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2016, the departments that contributed to actual expenditures being \$34.7 million lower than budgeted expenditures were as follows:

- General administration was less than budget by \$10.1 million. Highlights are as follows:
 - Actual expenditures for the County Clerk were \$587 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 expenditures for Non-Departmental were under budget by \$1.4 million in the salary and benefit category due to unused budget for temporary workers.
 - Actual expenditures were \$4.3 million under budget for Non-Departmental in the maintenance and operating category mostly due to maintenance contracts coming in well under budget (\$2.1 million) and unused contingency funds (\$1.2 million).
 - Actual expenditures for Non-Departmental Capital Replacement was under budget by \$2.5 million.
 - Actual expenditures for Information Technology were \$269 thousand under budget in the maintenance and operating category.

- Actual expenditures for Telecommunications in the maintenance and operating category were under budget by \$692 thousand.
- Housing Finance Corporation was under budget by \$110 thousand for its maintenance and operating category.
- Judicial actual expenditures were less than budget by \$875 thousand. Highlights are as follows:
 - The County Courts-at-Law utilized all but \$109 thousand of their \$3.6 million budget.
 - The County Court-at-Law Clerks had \$54 thousand remaining in their \$1.8 million salary and benefit budget at year end.
 - The District Courts had \$96 thousand unspent of their \$4.3 million combined budget at year end.
 - The Jury Services – District Clerk Department had \$264 thousand remaining of their \$646 thousand budget remaining at year end in maintenance and operating.
 - The Justice of the Peace departments left \$17 thousand of their combined \$2.4 million budget unspent.
- Financial administration actual expenditures were less than budget by \$131 thousand. Highlights are as follows:
 - Budget Director was \$42 thousand under budget.
 - The Treasury Department was \$8 thousand under budget.
 - The Tax Appraisal District was \$70 thousand under budget.
- Legal actual expenditures were \$146 thousand over budget. Highlights are as follows:
 - Court-Appointed Prosecutor was over budget by \$411 thousand due to higher payments to court appointed prosecutors than was expected. The Commissioners Court was unable to amend the budget for this item due to legal action by a citizen of the County.
 - Salaries and benefits were lower than budgeted by \$166 thousand.
 - Maintenance and operating were \$130 thousand less than budget.

- Public facilities expenditures were less than budget by \$1.4 million of the \$12.4 million budget. Highlights are as follows:
 - The Building Superintendent budget was \$816 thousand less than budget in the maintenance and operating category.
 - Facilities Management was \$266 thousand under budget in the maintenance and operating category.
 - Permanent Improvement was \$284 thousand under budget in the maintenance and operating category.
- Equipment services expenditures were lower than budget by \$1.2 million primarily due to the maintenance and operating category coming in under budget.
- Public safety expenditures were lower than budget by \$1.1 million. Highlights of this budget variance are as follows:
 - The Jail Operations Department maintenance and operating budget was under budget by \$73 thousand due to funds remaining in the food supplies account.
 - The Sheriff's Office budget was \$334 thousand under budget.
 - The Minimum Security Operations were \$194 thousand under budget in the maintenance and operating category.
 - Homeland Security was \$152 thousand under budget in the salaries and benefit category.
 - The 911 Addressing Department was \$65 thousand under budget.
 - The Medical Examiner was \$63 thousand under budget in the maintenance and operating category.
- Health and welfare expenses were \$822 thousand under budget, of which most was due to inmate health coming in under budget (\$384 thousand) and Mental Health and Retardation Department (\$369 thousand).
- Capital outlay, which is presented separately from functional activities, was \$19.1 million under budget, of which \$4.4 million was for IT projects being rolled over into future years, \$1.2 million was for Telecommunication projects, and \$7.1 million was for Permanent Improvement projects.

Capital Assets and Debt Administration



Capital Assets As of September 30 (\$ in thousands)		
	2016	2015
Land	\$ 40,134	\$ 32,779
Buildings and system	261,003	259,191
Improvements other than buildings	8,100	8,100
Machinery and equipment	79,761	75,398
Infrastructure	307,442	307,899
Construction in progress	22,947	20,743
Total capital assets	719,387	704,110
Less: Accumulated Depreciation	(311,963)	(290,407)
Total capital assets	\$ 407,424	\$ 413,703

Capital Assets

The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2016, was \$407.4 million, a decrease of \$6.3 million from 2015.

The contribution of each type of asset is previously shown.

Details by type of activity are summarized below:

Major changes in capital assets for 2016 are as follows:

- Added \$3.1 million of land mostly due to right of way for transportation.
- Construction in Progress increased by a net of \$1.7 million due to transportation projects.
- Added new building for Frisco Justice of the Peace and Tax Assessor/Collector office of \$1.7 million.
- Added \$6.2 million to Machinery and Equipment which was offset by \$2.2 million in items written off when sold as surplus or traded in.
- Accumulated depreciation increased \$27.0 million.

Long-term Debt

At September 30, 2016, the County had \$395.59 million in outstanding debt, a decrease of \$7.205 million (1.8%).

In 2016, the County:

- Issued \$2.145 million for park/open space projects.
- Issued \$29.715 million for road and bridge projects.
- New issues refunded \$24.01 million in existing debt to take advantage of savings due to lower interest rates.
- Paid \$35.84 million in debt service principal and \$16.4 million in interest to service debt.

Long-Term Debt by Intended Use of Proceeds As of September 30 (\$ in thousands)		
	<u>2016</u>	<u>2015</u>
Road and Bridge Projects	\$ 290,730	\$ 289,530
Public Facilities/Park Projects	<u>104,860</u>	<u>113,265</u>
Total Long-Term Debt	<u>\$ 395,590</u>	<u>\$ 402,795</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 2016 General Fund and other budgets:

- The percentage increase in net taxable real property assessed value during 2016 (for 2017 tax assessments) was 12.6% (2015 increase was 11.4%).
- The average unemployment rate in Collin County for 2016 was 3.8% which is up slightly from the 3.5% rate at the same period in 2015.

Collin County relies on property taxes for operations since over 76% of the County's total revenues come from property taxes. Over the past few decades, the County has experienced consistent large increases in taxable valuations up to 12% until the drop in values from 2008 to 2012 caused by the real estate market collapse related to the great recession of 2009. Beginning in 2013 increases have rivaled and surpassed increase levels seen in the 1990's and early 2000's. In 2016 the County experienced a 12.6% increase in the net taxable value. After experiencing an unemployment rate recent-year high of 7.8% in 2009, the rate has consistently decreased each year to a rate of 3.5% in 2015 and a slight increase to 3.8% in 2016. 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 an average of 79 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 2016, there were 28,886 people added to the County's population. This growth rate is expected to increase over the next couple of years due to large corporations moving into the County. Federal Express recently opened a facility in Frisco which is expected to add 1,500 jobs. Toyota is constructing their national headquarters in Plano which is being built on the county line between Collin and Denton Counties. JP Morgan Chase is constructing a facility which will add 6,000 jobs. The Star, the Dallas Cowboys training facility, opened in 2016 in Frisco adding thousands of jobs and attracting large new hotels to the area. 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. From 2007 to 2016 the County added 189,227 people, an increase of 26.1%. The rate 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 increased 196% 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, 2016 is 914,127 according to the Bureau of Economic Analysis which is an increase of 131,786 or 16.8% 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 throughout the County, will provide a major highway from Grayson County (to the north) through Collin County to Dallas. Extensive commercial development continues along the North Dallas Tollway, and provides a major source of employment for Collin County residents.

Sam Rayburn Tollway is the primary link between McKinney, the county seat of Collin County, and Dallas-Fort Worth International Airport. Construction expanding the two-lane road to relieve traffic congestion began in 2005. In 2009, the State sold the rights to the Sam Rayburn Tollway (State Highway 121) to the North Texas Tollway Authority. 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.

Conversion of State Highway 121 into 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 be funded 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.

In 2016, the Commissioners Court of the County began developing plans for additional limited access roadways throughout the County. Studies are being conducted for US Highway 380, US Highway 78 and an additional North-South route near Lake Lavon.

Revenue estimates in 2017 total \$328.8 million, an increase of 5.9% over the 2016 adopted budgeted estimates of \$310.5 million. Property taxes of \$224.3 million account for 68.2% of the County's revenue estimates for 2017.

The County's expenditure budget for 2017, which includes expenditures and transfers out, totals \$328.8 million. The General Fund expenditure budget for 2017 is \$195.8 million or 59.5% of the total adopted budget. An amount of \$58.6 million (17.8% of the total) is budgeted for debt services.

Significant events expected to have an impact in 2016 and beyond are as follows:

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 2016 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 service 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, 2016, the unassigned fund balance for the General Fund was \$129.8 million, which is 66.3% of the General Fund expenditure budget for 2017, which is 242 operating days of fund balance. In 2016, the Commissioners Court committed \$50 million of the fund balance for transportation projects, which reduced the unassigned fund balance. When combined with committed funds, which the Commissioners Court can control, the fund balance is \$205.3 million or 104.8% of the General Fund budget, or 382 operating days of fund balance which is controlled by the governing body. 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. 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 July of 2016, the County issued bonds of \$2.145 million for park and open space projects as well as \$29.715 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. This bond sale completes the amounts authorized in the 2007 Bond Election for both transportation and open space. Discussions have taken place by Commissioners Court about having another bond election.

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 phases 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 2016.

Additional software 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 2016 was lowered to \$0.2084 per \$100 from \$0.225 per \$100 of valuation in 2015. 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 to fund County operations for the time being. 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, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 76,093,119	\$ 528,422	\$ 76,621,541	\$ 110,398
Investments	411,999,478	19,331,145	431,330,623	-
Receivables (net of allowance for uncollectibles)	10,969,113	-	10,969,113	325
Prepaid expenses	2,345,200	-	2,345,200	-
Internal balances	39,523,624	(39,523,624)	-	-
Inventories	2,767,645	-	2,767,645	-
Net pension assets	2,734,573	-	2,734,573	-
Capital assets (net of accumulated depreciation):				
Land	25,832,868	14,301,578	40,134,446	-
Historical treasures	269,760	-	269,760	-
Buildings and system	145,814,937	1,874,488	147,689,425	-
Improvements other than buildings	4,241,324	-	4,241,324	-
Machinery and equipment	22,967,122	268,501	23,235,623	-
Infrastructure	168,906,501	-	168,906,501	-
Construction in progress	16,165,110	6,781,523	22,946,633	-
Total assets	<u>930,630,374</u>	<u>3,562,033</u>	<u>934,192,407</u>	<u>110,723</u>
Deferred outflows of resources:				
Deferred charge on refundings	1,325,424	-	1,325,424	-
Deferred outflows - pension	52,442,475	-	52,442,475	-
Total deferred outflows of resources	<u>53,767,899</u>	<u>-</u>	<u>53,767,899</u>	<u>-</u>
Liabilities:				
Accounts payable and other current liabilities	16,676,112	145,000	16,821,112	87,576
Due to other governments	267,379	-	267,379	-
Unearned revenue	3,096,966	26,831	3,123,797	-
Noncurrent liabilities:				
Due within one year	47,923,813	-	47,923,813	-
Due in more than one year	396,172,962	-	396,172,962	-
Total liabilities	<u>464,137,232</u>	<u>171,831</u>	<u>464,309,063</u>	<u>87,576</u>
Deferred inflows of resources:				
Deferred inflows - pension	4,147,884	-	4,147,884	-
Total deferred inflows of resources	<u>4,147,884</u>	<u>-</u>	<u>4,147,884</u>	<u>-</u>
Net position				
Net investment in capital assets	250,279,767	23,226,091	273,505,858	-
Restricted for:				
Debt service	19,671,781	-	19,671,781	-
Health Care Foundation	4,619,375	-	4,619,375	-
Parks	27,446	-	27,446	-
Grant programs	371,514	-	371,514	-
County Roads and Bridges	34,541,833	-	34,541,833	-
Judicial System	7,972,128	-	7,972,128	-
Law Enforcement	1,866,600	-	1,866,600	-
Administration and Elections	8,804,029	-	8,804,029	-
Unrestricted (deficit)	187,958,684	(19,835,889)	168,122,795	23,147
Total net position	<u>\$ 516,113,157</u>	<u>\$ 3,390,202</u>	<u>\$ 519,503,359</u>	<u>\$ 23,147</u>

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

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COLLIN COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for	Operating	Capital	Primary Government			Component
		Services	Grants and	Grants and	Governmental	Business-type	Total	Unit
			Contributions	Contributions	Activities	Activities		
Primary Government:								
Governmental activities:								
General administration	\$ 36,381,401	\$ 11,251,748	\$ 244,700	\$ 1,167	\$(24,883,786)	\$ -	\$(24,883,786)	
Judicial	19,722,011	4,904,627	1,007,985	445	(13,808,954)	-	(13,808,954)	
Financial administration	11,877,990	3,213,471	1,758	318	(8,662,443)	-	(8,662,443)	
Legal	12,650,375	286,558	198,287	-	(12,165,530)	-	(12,165,530)	
Public facilities	20,106,290	-	141,674	198,822	(19,765,794)	-	(19,765,794)	
Equipment services	2,538,676	-	8,544	28,589	(2,501,543)	-	(2,501,543)	
Public safety	61,914,363	11,461,408	3,236,026	362,485	(46,854,444)	-	(46,854,444)	
Public transportation	48,460,019	19,090,427	307,065	98,374	(28,964,153)	-	(28,964,153)	
Health and welfare	23,103,633	183,351	5,571,240	6,245	(17,342,797)	-	(17,342,797)	
Culture and recreation	3,304,877	5,625	259,739	11,072	(3,028,441)	-	(3,028,441)	
Conservation	239,369	-	499	-	(238,870)	-	(238,870)	
Interest and fiscal charges	15,625,756	-	292,522	-	(15,333,234)	-	(15,333,234)	
Total governmental activities	255,924,760	50,397,215	11,270,039	707,517	(193,549,989)	-	(193,549,989)	
Business-type activities:								
Public safety	1,326,394	1,292,903	-	-	-	(33,491)	(33,491)	
Total business-type activities	1,326,394	1,292,903	-	-	-	(33,491)	(33,491)	
Total primary government	257,251,154	51,690,118	11,270,039	707,517	(193,549,989)	(33,491)	(193,583,480)	
Component unit:								
Health and welfare	32,666	-	48,000	-				15,334
Total component unit	\$ 32,666	\$ -	\$ 48,000	\$ -				15,334
General revenues								
Property taxes					218,979,062	-	218,979,062	-
Mixed beverage tax					4,203,693	-	4,203,693	-
Unrestricted investment earnings					3,056,059	100,409	3,156,468	91
Miscellaneous					1,541,869	-	1,541,869	-
Total general revenues and extraordinary item					227,780,683	100,409	227,881,092	91
Change in net position					34,230,694	66,918	34,297,612	15,425
Net position - beginning of year					481,882,463	3,323,284	485,205,747	7,722
Net position - end of year					\$ 516,113,157	\$ 3,390,202	\$ 519,503,359	\$ 23,147

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

COLLIN COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2016

	General Fund	General Road and Bridge	Health Care Foundation	RTR - Outer Loop
Assets				
Cash	\$ 50,302,599	\$ 150,490	\$ 132,608	\$ 966
Investments	166,727,015	34,998,658	4,598,203	3,146,030
Receivables:				
Taxes (net of allowance for uncollectibles)	2,151,597	5,633	-	-
Fines and fees	2,683,872	1,819,438	-	-
Due from other governments	1,320,221	146,369	-	-
Due from other funds	884,427	-	-	-
Advance to other funds	37,232,504	-	-	-
Interest	340,928	-	11,458	-
Miscellaneous	436,779	83,826	10,152	-
Inventories	549,659	2,217,986	-	-
Total assets	<u>\$ 262,629,601</u>	<u>\$ 39,422,400</u>	<u>\$ 4,752,421</u>	<u>\$ 3,146,996</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts payable	\$ 3,731,744	\$ 1,645,529	\$ 66,836	\$ 60,000
Payroll related costs payable	3,730,589	96,759	44,042	-
Lease deposits payable	-	-	22,168	-
Due to other governments	266,484	4	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	3,086,996
Total liabilities	<u>7,728,817</u>	<u>1,742,292</u>	<u>133,046</u>	<u>3,146,996</u>
Deferred Inflows of Resources:				
Unavailable revenue - fines and fees	2,683,872	1,819,438	-	-
Unavailable revenue - property taxes	<u>1,877,270</u>	<u>6,302</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>4,561,142</u>	<u>1,825,740</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	37,782,164	2,217,986	-	-
Restricted	7,240,385	33,636,382	4,619,375	-
Committed	75,556,479	-	-	-
Unassigned	<u>129,760,614</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>250,339,642</u>	<u>35,854,368</u>	<u>4,619,375</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 262,629,601</u>	<u>\$ 39,422,400</u>	<u>\$ 4,752,421</u>	<u>\$ 3,146,996</u>

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

Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ 4,805	\$ 17,992,451	\$ 1,180,378	\$ 69,764,297
18,869,344	127,720,478	49,606,616	405,666,344
777,304	-	-	2,934,534
-	-	-	4,503,310
-	-	1,152,964	2,619,554
-	-	-	884,427
-	936,063	1,355,057	39,523,624
-	-	-	352,386
20,328	-	6,553	557,638
-	-	-	2,767,645
<u>\$ 19,671,781</u>	<u>\$ 146,648,992</u>	<u>\$ 53,301,568</u>	<u>\$ 529,573,759</u>

\$ -	\$ 1,543,516	\$ 1,565,732	\$ 8,613,357
-	-	41,562	3,912,952
-	-	-	22,168
-	-	891	267,379
-	-	884,427	884,427
-	-	9,970	3,096,966
<u>-</u>	<u>1,543,516</u>	<u>2,502,582</u>	<u>16,797,249</u>
-	-	-	4,503,310
688,341	-	-	2,571,913
<u>688,341</u>	<u>-</u>	<u>-</u>	<u>7,075,223</u>
-	936,063	1,355,057	42,291,270
18,983,440	144,169,413	49,443,929	258,092,924
-	-	-	75,556,479
-	-	-	129,760,614
<u>18,983,440</u>	<u>145,105,476</u>	<u>50,798,986</u>	<u>505,701,287</u>
<u>\$ 19,671,781</u>	<u>\$ 146,648,992</u>	<u>\$ 53,301,568</u>	<u>\$ 529,573,759</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, 2016

Total fund balances – governmental funds		\$	505,701,287
Amounts reported for governmental activities in the statement of net position are different because:			
Prepaid capital project construction payments made to construct assets owned by other local governments.			2,345,200
The net pension asset is not an available resource and, therefore, is not reported in the funds.			2,734,573
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	\$	25,832,868	
Buildings and systems		145,814,937	
Improvements other than buildings		4,241,324	
Machinery equipment		23,236,882	
Infrastructure		168,906,501	
Construction in progress		<u>16,165,110</u>	
Total capital assets			384,197,622
Some amounts deferred in the funds were recorded in a different fiscal year than the current year:			
Fines and fees earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	\$	4,503,310	
Property taxes earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.		<u>2,571,913</u>	
Total deferred revenues			7,075,223
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.			10,180,312
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	\$(	4,090,526)	
Bonds, notes and loans payable	(	395,590,000)	
Compensated absences	(	7,052,646)	
Unamortized bond premiums	(	39,007,903)	
Total liabilities			(445,741,075)
Deferred outflows and inflows of resources related to pensions and refundings are not reported in the funds.			
Deferred outflows related to pensions	\$	52,442,475	
Deferred inflows related to pensions	(	4,147,884)	
Deferred charge on refundings		<u>1,325,424</u>	
Total deferred outflows/inflows			<u>49,620,015</u>
Net position of governmental activities	\$		<u>516,113,157</u>

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

COLLIN COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>	<u>RTR - Outer Loop</u>
Revenues:				
Property taxes	\$ 161,813,873	\$ 3,899,663	\$ -	\$ -
Licenses and permits	623,875	6,390	-	-
Federal and state funds	6,602,004	-	252,564	1,588
Fees and charges for services	20,857,995	18,923,966	136,138	-
Fines and forfeitures	1,462,392	1,764,776	-	-
Other local government funds	-	33,331	-	-
Rental revenues	312,022	-	1,089,310	-
Interest	1,783,709	127,045	48,497	-
Miscellaneous	440,106	187,825	21,082	-
Total revenues	<u>193,895,976</u>	<u>24,942,996</u>	<u>1,547,591</u>	<u>1,588</u>
Expenditures:				
Current:				
General administration	30,635,757	-	-	-
Judicial	17,488,405	-	-	-
Financial administration	11,726,986	-	-	-
Legal	12,196,200	-	-	-
Public facilities	10,631,548	-	76,346	-
Equipment services	1,620,951	-	-	-
Public safety	57,130,440	-	-	-
Public transportation	-	16,036,728	-	-
Health and welfare	16,337,149	-	3,348,123	-
Culture and recreation	940,473	-	-	-
Conservation	235,127	-	-	-
Capital outlay:	8,962,571	1,660,868	43,498	1,588
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	<u>167,905,607</u>	<u>17,697,596</u>	<u>3,467,967</u>	<u>1,588</u>
Excess (deficiency) of revenues over (under) expenditures	<u>25,990,369</u>	<u>7,245,400</u>	<u>(1,920,376)</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	95,186	-	-	-
Transfers out	(560,816)	-	-	-
Sale of assets	192,127	106,982	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	-
Total other financing sources (uses)	<u>(273,503)</u>	<u>106,982</u>	<u>-</u>	<u>-</u>
Net change in fund balances	25,716,866	7,352,382	(1,920,376)	-
Fund balances – beginning	<u>224,622,776</u>	<u>28,501,986</u>	<u>6,539,751</u>	<u>-</u>
Fund balances – ending	<u>\$ 250,339,642</u>	<u>\$ 35,854,368</u>	<u>\$ 4,619,375</u>	<u>\$ -</u>

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

Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ 53,815,354	\$ -	\$ 15,091	\$ 219,543,981
-	-	-	630,265
292,522	-	6,237,455	13,386,133
-	-	4,607,088	44,525,187
-	-	313,646	3,540,814
-	-	194,115	227,446
-	-	-	1,401,332
102,688	794,036	166,430	3,022,405
-	-	1,530,026	2,179,039
<u>54,210,564</u>	<u>794,036</u>	<u>13,063,851</u>	<u>288,456,602</u>
-	-	2,031,524	32,667,281
-	-	1,896,158	19,384,563
-	-	1,758	11,728,744
-	-	224,193	12,420,393
-	-	34,834	10,742,728
-	-	-	1,620,951
-	-	3,307,625	60,438,065
-	-	-	16,036,728
-	-	3,313,716	22,998,988
-	-	-	940,473
-	-	499	235,626
-	21,582,058	8,237,419	40,488,002
35,840,000	-	-	35,840,000
16,412,628	-	-	16,412,628
250,906	-	-	250,906
1,466,487	-	-	1,466,487
<u>53,970,021</u>	<u>21,582,058</u>	<u>19,047,726</u>	<u>283,672,563</u>
<u>240,543</u>	<u>(20,788,022)</u>	<u>(5,983,875)</u>	<u>4,784,039</u>
-	-	560,816	656,002
-	-	(95,186)	(656,002)
-	373,911	28	673,048
24,010,000	29,715,000	2,145,000	55,870,000
(27,235,000)	-	-	(27,235,000)
<u>4,962,721</u>	<u>1,067,000</u>	<u>155,000</u>	<u>6,184,721</u>
<u>1,737,721</u>	<u>31,155,911</u>	<u>2,765,658</u>	<u>35,492,769</u>
1,978,264	10,367,889	(3,218,217)	40,276,808
<u>17,005,176</u>	<u>134,737,587</u>	<u>54,017,203</u>	<u>465,424,479</u>
<u>\$ 18,983,440</u>	<u>\$ 145,105,476</u>	<u>\$ 50,798,986</u>	<u>\$ 505,701,287</u>

COLLIN COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Net change in fund balances – governmental funds		\$ 40,276,808
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	\$ 23,723,025	
Capital assets decreases	(6,070,711)	
Depreciation expense for all capital assets	(27,059,928)	
Total change in capital assets activity		(9,407,614)
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.	\$ (55,870,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	63,075,000	
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.	(3,636,024)	
Total long-term debt		3,568,976
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues over expenditures of the internal service funds is reported with the governmental activities.		
		4,645,299
Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. The change in these revenues are as follows:		
Property taxes	\$(564,918)	
Fines and forfeitures	<u>1,854,525</u>	
Total changes in revenues		1,289,607
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	\$(44,432)	
Pension	(5,861,402)	
Compensated absences	(236,548)	
Total changes in long-term liabilities		(6,142,382)
Change in net position of governmental activities		<u>\$ 34,230,694</u>
The notes to the financial statements are an integral part of this statement.		

COLLIN COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

SEPTEMBER 30, 2016

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Assets:				
Current assets:				
Cash	\$ 393,124	\$ 135,298	\$ 528,422	\$ 6,328,822
Investments	18,328,922	1,002,223	19,331,145	6,333,135
Receivables:				
Miscellaneous receivables	-	-	-	1,689
Total current assets	18,722,046	1,137,521	19,859,567	12,663,646
Capital assets (net of accumulated depreciation):				
Land	14,301,578	-	14,301,578	-
Buildings and systems	-	1,874,488	1,874,488	-
Machinery and equipment	-	268,501	268,501	-
Construction in progress	6,781,523	-	6,781,523	-
Total capital assets	21,083,101	2,142,989	23,226,090	-
Total assets	39,805,147	3,280,510	43,085,657	12,663,646
Liabilities:				
Current liabilities:				
Accounts payable	116,692	17,435	134,127	540,202
Payroll payable	-	10,873	10,873	3,742
Claims payable	-	-	-	1,939,390
Unearned revenue	-	26,831	26,831	-
Total current liabilities	116,692	55,139	171,831	2,483,334
Noncurrent liabilities:				
Advance from other funds	39,523,624	-	39,523,624	-
Total noncurrent liabilities	39,523,624	-	39,523,624	-
Total liabilities	39,640,316	55,139	39,695,455	2,483,334
Net position:				
Net investment in capital assets	21,083,102	2,142,989	23,226,091	-
Unrestricted (deficit)	(20,918,271)	1,082,382	(19,835,889)	10,180,312
Total net position	\$ 164,831	\$ 3,225,371	\$ 3,390,202	\$ 10,180,312

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, 2016

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Premiums	\$ -	\$ -	\$ -	\$ 30,581,496
Charges for services	-	1,184,727	1,184,727	-
Other	-	108,176	108,176	3,148,718
Total operating revenues	-	1,292,903	1,292,903	33,730,214
Operating expenses:				
Administration	-	1,181,229	1,181,229	3,242,935
Benefits	-	-	-	25,875,635
Depreciation	-	145,165	145,165	-
Total operating expenses	-	1,326,394	1,326,394	29,118,570
Operating income (loss)	-	(33,491)	(33,491)	4,611,644
Nonoperating revenues (expenses):				
Gain(loss) on sale of asset	-	(114)	(114)	-
Interest income	95,362	5,161	100,523	33,655
Total nonoperating revenues (expenses)	95,362	5,047	100,409	33,655
Income before contributions	95,362	(28,444)	66,918	4,645,299
Capital contributions	-	-	-	-
Change in net position	95,362	(28,444)	66,918	4,645,299
Total net position – beginning	69,469	3,253,815	3,323,284	5,535,013
Total net position – ending	\$ 164,831	\$ 3,225,371	\$ 3,390,202	\$ 10,180,312

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, 2016

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Cash flows from operating activities:				
Receipts from customers and users	\$ -	\$ 1,319,834	\$ 1,319,834	\$ 30,972,274
Insurance recovery	-	-	-	3,148,718
Administration costs	-	(1,347,790)	(1,347,790)	(3,242,935)
Benefits paid	-	-	-	(28,453,377)
Net cash provided by operating activities	-	(27,956)	(27,956)	2,424,680
Cash flows from capital financing activities:				
Purchases of capital assets	(4,911,952)	7,791	(4,904,161)	-
Proceeds(loss) from sale of capital assets	-	(114)	(114)	-
Net cash used by capital financing activities	(4,911,952)	7,677	(4,904,275)	-
Cash flows from investing activities:				
Sale (Purchases) of investment	3,402,868	73,079	3,475,947	(556,075)
Advance from other funds	373,911	-	373,911	-
Interest income	95,362	5,161	100,523	33,655
Net cash provided by investing activities	3,872,141	78,240	3,950,381	(522,420)
Net increase (decrease) in cash and cash equivalents	(1,039,811)	57,961	(981,850)	1,902,260
Cash and cash equivalents – October 1, 2015	1,432,935	77,337	1,510,272	4,426,562
Cash and cash equivalents – September 30, 2016	\$ 393,124	\$ 135,298	\$ 528,422	\$ 6,328,822
Reconciliation of operating loss to net cash provided (used) by operating activities:				
Operating loss	\$ -	\$ (33,491)	\$ (33,491)	\$ 4,611,644
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:				
Depreciation expense	-	145,165	145,165	-
Other nonoperating expenses	-	(132,073)	(132,073)	-
Change in intergovernmental receivable	-	100	100	390,779
Change in accounts payable	-	(25,491)	(25,491)	(2,574,953)
Change in payroll payable	-	(8,997)	(8,997)	(2,790)
Change in unearned revenue	-	26,831	26,831	-
Total adjustments	-	5,535	5,535	(2,186,964)
Net cash used in operating activities	\$ -	\$ (27,956)	\$ (27,956)	\$ 2,424,680
Schedule of non-cash capital and related financing activities:				
Contributions of capital assets	\$ 373,911	\$ -	\$ 373,911	\$ -

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, 2016

Assets	
Cash	\$ 49,753,075
Investments	14,774,555
Assets held as security deposits	2,869,470
Receivables:	
Miscellaneous receivables	<u>74,337</u>
Total assets	<u>\$ 67,471,437</u>
 Liabilities	
Due to other governments	\$ 8,780,676
Due to others/vouchers payable	54,741,581
Cash bonds outstanding	3,930,367
Cash deposits outstanding	<u>18,813</u>
Total liabilities	<u>\$ 67,471,437</u>

**NOTES TO THE
FINANCIAL STATEMENTS**

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COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2016

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 member sit 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.

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 on the fund statements. Inter-fund services provided and used are not eliminated in the process of consolidation. Governmental activities' primary support is derived from taxes, fees, and federal and state funding. The statement of activities exhibits the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

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 Fund, the Debt Service Fund and the 2007 Road Bond 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 indigent healthcare is a major function of the County that is of great interest to the public. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue and Capital Projects funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are District Clerk and County Clerk fees, Justice of the Peace fees, investment earnings, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements are met.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the 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 levied prior to September 30, 2016, which were levied October 1, 2015, have been assessed to finance the budget of the fiscal year beginning October 1, 2015. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2016, 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, 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 owns some buildings in which all or sections of are leased to the County and to other organizations 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. As of 2016 all bonds that were authorized have been issued. The bonds were issued as follows:

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
Series 2015: \$40,455,000 issued August 18, 2015
Series 2016: \$29,175,000 issued July 28, 2016

The Collin County Toll Road Authority (CCTRA) Fund is an enterprise fund which qualifies as a major fund; however, it is reported in the proprietary fund section since it is not a governmental fund. This fund is used to account for activity related to the Outer Loop project. This is reported as a major fund because once the project is complete, it is the intention of the County to charge tolls as a revenue source to pay for the initial cost and ongoing maintenance.

Additionally, the County reports the following non-major fund types:

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

Capital Project Funds are used to account for debt proceeds to be used for the acquisition or construction of major capital projects such as design, construction or major improvements to roads, buildings and parks.

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 and cities within the County.

Enterprise Funds are used to account for business-type activities. The County has two enterprise funds: the (CCTRA) and the Animal Safety Fund.

As stated above the CCTRA qualifies as a major fund. The Animal Safety Fund is used to account for activities related to animal shelter and control activities in unincorporated areas of the County as well as within member cities. The County and member cities are required to fund the animal safety fund on a pro-rata basis based on the 2010 census population.

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 as follows: (1) the courts often require funds to be held in trust by the County, (2) the tax office collects funds on behalf of local governments and the state, and (3) 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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities, subject to this same limitation. The County applies all FASB pronouncements within the above limitations.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods or services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The County's fund balance policy indicates that the County will typically use restricted, committed, and/or assigned fund balances in that order prior to using unassigned resources. 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 the 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 with the exception of homeowners over 65 who have the option of making quarterly tax payments. 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 statements based on the full accrual method of accounting and under the modified accrual method in the fund statements.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Grants are recorded as receivables and revenues at the time all eligibility requirements have been met and reimbursable costs are incurred.

Reimbursements for services performed are recorded as receivables and revenues when they become eligible for accrual in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

Lending or borrowing between funds is reflected as “due to” or “due from” (current portion) or “advances to/from other funds” (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental funds to indicate that they are not available for appropriation and are not 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 \$2,345,200. This amount is comprised of payments to cities within the County in which the County agreed to pay half of road projects in which the projects are not complete.

(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 net position 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. Funds within the The Health Care Foundation Fund, a nonprofit corporation, are legally restricted. Resources set aside for specific purposes such as required within the terms of bond agreements, or self-insurance arrangements, are reported as restricted.

(5) Capital Assets – Primary Government

Capital assets, which include land, buildings and improvements, equipment, and infrastructure are reported in the government-wide financial statements. Capital assets in the equipment category are defined as equipment with an acquisition value of \$5,000 or more. Infrastructure assets include County-owned roads, bridges, signs, and improvements to land. Capital assets are recorded at historical cost 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. Compensated absences are accrued in the government-wide financial statements.

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

(7) Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. On new bond issues, bond premiums 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) Pension

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County Employees Pension Plan (CEPP) and additions to/deductions from CEPP's fiduciary net position have been determined on the same basis as they are reported by CEPP. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

(9) 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.

(10) 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 No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, 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

\$ 37,232,505

Inventories

549,659

Total General Fund

\$ 37,782,164

General Road and Bridge Fund:

Inventories

2,217,986

2007 Road Bond

Collin County Toll Road Authority

936,063

Other Governmental Funds:

Advances:

Collin County Toll Road Authority

1,355,057

Total Nonspendable

\$ 42,291,270

2. Restricted Fund Balance

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

Fund Balances:

Restricted

General Fund:

Housing Finance Corporation	\$ 252,537
Records Archive	6,520,102
District Court Records Technology	<u>467,746</u>
Total General Fund	<u>\$ 7,240,385</u>

General Road and Bridge

Public transportation	<u>33,636,382</u>
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Healthcare Foundation

Indigent healthcare	<u>4,619,375</u>
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Debt Service Funds

Debt service activity	<u>18,983,440</u>
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2007 Road Bond

Road and bridge projects	<u>144,169,413</u>
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Other Governmental Funds:

General administration	19,316,510
Judicial	7,741,745
Financial administration	3
Legal	1,638,913
Public facilities	1,392,585
Public safety	466,792
Public transportation	9,551,861
Health and welfare	42,276
Culture and recreation	<u>9,293,244</u>

Total Other Governmental Funds 49,443,929

Total Restricted \$ 258,092,924

3. Committed Fund Balance

Committed fund balance is the portion of 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	
Encumbrance	\$ 19,997,751
Capital murder cases	2,000,000
Special elections	200,000
Utilities price spikes	500,000
Highway 75 Project	44,000,000
Permanent Improvement	<u>8,858,728</u>
Total General Fund	<u>\$ 75,556,479</u>
Total Committed	<u><u>\$ 75,556,479</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 Fund, Grants Fund, LEOSE Fund, Tax Assessor/Collector Motor Vehicle Tax, Sheriff Forfeiture Fund, District Attorney State Forfeiture Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Pretrial Intervention Program Fund, SCAAP Fund, District Attorney Apportionment Fund, District Attorney Federal Treasury Forfeiture Fund, District Attorney Federal Justice Forfeiture Fund, and the Constable Precinct 3 Forfeiture Fund. The budget for all capital project funds are adopted by project on a project-life term at the time debt is issued and amended as needed, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners Court. All governmental fund annual appropriations lapse at 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.

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 FDIC.

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

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

1. Obligations including letters of credit of the United States or its agencies and Instrumentalities;
2. Direct obligations of this state or its agencies and instrumentalities;
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
4. Other obligations, the principal and interest on which 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 five Local Government Investment Pools: TexPool, TexSTAR, Logic, Texas Class and Texas Term. 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, Texas Class and Texas Term are overseen by a Governing Board consisting of individuals elected from participating government entities in the pool.

The County invests in all five pools to provide its primary liquidity needs. All 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. These pools 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. They are all 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, 2016, are as follows:

Type of Investment	
Local government investment pools	\$149,317,501
Federal agency bonds	80,951,430
Municipal bonds	19,761,168
Certificates of deposits	133,077,039
Money Market/Cash Equivalents	<u>52,146,179</u>
Total investments	<u>\$435,253,318</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: operating group, non-operating group, and capital project 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, Texas Term and Texas Class). As of September 30, 2016, the local government pools (34.3% of the portfolio) were rated AAA by Standard and Poor's. The federal agency bonds (18.6% of the portfolio) were rated AA+ by Standards and Poor's. The Municipal Bonds (4.5% of the portfolio) were rated AA or better by Standard and Poor's. The Certificates of Deposits (30.6% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank of Dallas. All funds in money market/cash equivalent accounts (12.0% 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 0.984 years. All investments are normally held to maturity or until called.

(b) Deposits

The September 30, 2016, carrying amount of deposits was as follows:

<u>Bank Deposits</u>	
Governmental funds	\$ 69,764,297
Proprietary type funds	6,328,882
Fiduciary type funds	<u>49,753,075</u>
Total	<u><u>\$125,846,254</u></u>

Most of the funds are collateralized with securities or held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County as of September 30, 2016. All other funds are insured by the FDIC

(b) *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 except for homeowners over 65 who have the option of paying their taxes quarterly. 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, who is elected into office by the citizens of the County, 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 to 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. Special assessment taxes of \$21,833 were recorded on a non-major fund, the 1995 Road Bond Capital Project Fund. This property tax distribution is prorated based upon the tax rate established for each fund by order of the Commissioners Court for the tax year for which the collections are made.

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

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

At September 30, 2016, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

Taxes:	
General Fund	\$ 1,877,270
General Road and Bridge Fund	6,302
Debt Service Fund	<u>688,341</u>
	<u>2,571,913</u>
Fines and Fees:	
General Fund	2,683,872
General Road and Bridge Fund	<u>1,819,438</u>
	<u>4,503,310</u>
Unearned Grant Revenues:	
RTR - Outer Loop Fund	3,086,996
Grants Fund	<u>9,970</u>
	<u>3,096,966</u>
Total deferred and unearned revenue:	<u>\$ 10,172,189</u>

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

(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 Special Revenue Fund	Health Care Foundation Special Revenue Fund	Debt Service Fund	2007 Road Bond	Non-Major Funds
Receivables:						
Taxes	\$ 2,282,616	\$ 5,976	\$ -	\$ 824,637	\$ -	\$ -
Fines and Fees	6,680,398	4,528,745	-	-	-	-
Due from other governments	1,320,221	146,369	-	-	-	1,152,964
Due from other funds	884,427	-	-	-	-	-
Advance to other funds	37,232,504	-	-	-	936,063	1,355,057
Interest	340,928	-	11,458	-	-	-
Miscellaneous	436,779	83,826	10,152	20,328	-	6,553
Gross receivables	49,177,873	4,764,916	21,610	844,965	936,063	2,514,574
Less allowance for uncollectible	4,127,545	2,709,650	-	47,333	-	-
Net receivables	\$ 45,050,328	\$ 2,055,266	\$ 21,610	\$ 797,632	\$ 936,063	\$ 2,514,574

(e) Capital Assets

Capital assets are recorded at cost or, if donated, at fair value at the date of receipt. In accordance with GASB Statement Number 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, depreciation policies were adopted to include useful lives and classification by function. The capitalization threshold for equipment is five thousand dollars. Infrastructure assets are valued in two ways: either actual historical cost where the amount can be determined from existing records or using current cost deflated to the year of construction. Once the historical cost is determined, regardless of how it is determined, the asset is then depreciated over its useful life.

Many road projects and technology improvement projects have been ongoing in 2016. A summary of changes in capital assets follows:

	Beginning balance	Increases	Decreases	Ending balance
Governmental activities:				
Capital assets, not depreciated:				
Land	\$ 22,993,969	\$ 3,101,735	\$ (262,836)	\$ 25,832,868
Construction in progress	14,473,782	7,180,064	(5,488,736)	16,165,110
Historical treasures	89,760	180,000	-	269,760
Total capital assets, not depreciated:	<u>37,557,511</u>	<u>10,461,799</u>	<u>(5,751,572)</u>	<u>42,267,738</u>
Capital assets, being depreciated:				
Buildings	256,343,838	1,812,430	-	258,156,268
Improvements other than buildings	8,099,697	-	-	8,099,697
Machinery and equipment	75,056,824	6,279,389	(2,204,894)	79,131,319
Infrastructure	307,899,089	6,446,036	(6,903,380)	307,441,745
Total assets being depreciated	<u>647,399,448</u>	<u>14,537,855</u>	<u>(9,108,274)</u>	<u>652,829,029</u>
Less accumulated depreciation for:				
Buildings	(103,883,267)	(8,458,064)	-	(112,341,331)
Improvements other than buildings	(3,523,215)	(335,158)	-	(3,858,373)
Machinery and equipment	(52,313,072)	(5,939,601)	2,088,476	(56,164,197)
Infrastructure	(129,752,808)	(12,327,105)	3,544,669	(138,535,244)
Total accumulated depreciation	<u>(289,472,362)</u>	<u>(27,059,928)</u>	<u>5,633,145</u>	<u>(310,899,145)</u>
Net capital assets, being depreciated	<u>357,927,086</u>	<u>(12,522,073)</u>	<u>(3,475,129)</u>	<u>341,929,884</u>
Governmental activities, capital assets	<u>\$ 395,484,597</u>	<u>\$ (2,060,274)</u>	<u>\$ (9,226,701)</u>	<u>\$ 384,197,622</u>
Business-type activities:				
Capital assets, not being depreciated				
Land	\$ 9,785,045	\$ 4,516,533	\$ -	\$ 14,301,578
Construction in progress	6,269,412	512,111	-	6,781,523
Total capital assets, not depreciated	<u>16,054,457</u>	<u>5,028,644</u>	<u>-</u>	<u>21,083,101</u>
Capital assets, being depreciated:				
Buildings	2,846,799	-	-	2,846,799
Machinery and equipment	251,433	132,073	(23,374)	360,132
Total assets being depreciated	<u>3,098,232</u>	<u>132,073</u>	<u>(23,374)</u>	<u>3,206,931</u>
Less accumulated depreciation for:				
Buildings	(877,418)	(94,893)	-	(972,311)
Machinery and equipment	(56,942)	(50,272)	15,583	(91,631)
Total accumulated depreciation	<u>(934,360)</u>	<u>(145,165)</u>	<u>15,583</u>	<u>(1,063,942)</u>
Net capital assets, being depreciated	<u>2,163,872</u>	<u>(13,092)</u>	<u>(7,791)</u>	<u>2,142,989</u>
Business-type activities, capital assets	<u>\$ 18,218,329</u>	<u>\$ 5,015,552</u>	<u>\$ (7,791)</u>	<u>\$ 23,226,090</u>

Depreciation expense for FY 2016 was charged to functions/programs of the primary government as follows:

Depreciation:

Governmental activities:

General administration	\$ 3,277,292
Judicial	36,293
Financial administration	33,964
Public facilities	8,866,366
Equipment services	789,653
Public safety	428,706
Public transportation	13,487,697
Health and welfare	8,377
Culture and recreation	<u>131,580</u>

Total depreciation expense - governmental activities:	<u><u>\$ 27,059,928</u></u>
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Animal Safety:

Public facilities	94,893
Public safety	<u>50,272</u>

Total depreciation expense - business-type activities:	<u><u>\$ 145,165</u></u>
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Construction Commitments

Collin County has active construction projects as of September 30, 2016. 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	\$ 39,725,238
Public Facilities	<u>5,639,805</u>
Total	<u><u>\$ 45,365,043</u></u>

(f) Long-term Debt

New Bond Issues

Collin County issues general obligation bonds and tax notes to finance major capital projects. The total bond debt is \$395,590,000 as of September 30, 2016. The County has no other debt but bond debt. The County issued two new bond series. The Limited Tax Refunding and Permanent Improvement Bonds, Series 2016 was issued in an amount of \$2,145,000 to provide funding for park and open space projects and \$1,900,000 to take advantage of bond refunding opportunities. The Unlimited Tax Road & Refunding Bonds, Series 2016 issued in a total amount of \$29,715,000 to fund new road projects and \$22,110,000 to take advantage of refunding opportunities.

The following are general obligation bonds and tax notes outstanding at September 30, 2016, and are for governmental activities only:

Fund Name	Interest Rates	Date		Due as of	
		Issued	Maturity	September 30, 2016	
Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	\$	105,000
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028		6,030,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025		21,620,000
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		1,540,000
Limited Tax Permanent Improvement Bond 2011	3.000% to 4.250%	2011	2031		1,755,000
Limited Tax Refunding and Permanent Improvement Bond 2012	2.000% to 5.000%	2012	2025		19,850,000
Limited Tax Permanent Improvement Bond 2013A	2.500% to 4.000%	2013	2033		1,955,000
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2013	2025		13,190,000
Limited Tax Refunding and Permanent Improvement Bond 2014	2.000% to 5.000%	2014	2034		21,210,000
Limited Tax Refunding and Permanent Improvement Bond 2015	2.000% to 4.000%	2015	2035		3,570,000
Limited Tax Refunding and Permanent Improvement Bond 2016	2.000% to 5.000%	2016	2036		4,045,000
Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027		14,410,000
Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028		3,835,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025		7,705,000
Unlimited Tax Road Build America Bond 2009B	4.600% to 6.300%	2009	2029		5,590,000
Unlimited Tax Refunding Bond 2010	2.000% to 5.000%	2010	2020		8,675,000
Unlimited Tax Road Bonds 2011	2.000% to 4.000%	2011	2029		23,820,000
Unlimited Tax Road and Refunding Bond 2012	2.000% to 5.000%	2012	2032		44,420,000
Unlimited Tax Refunding Bond 2013A	1.000% to 5.000%	2013	2033		33,470,000
Unlimited Tax Refunding Bond 2013B	0.650% to 4.000%	2013	2025		13,095,000
Unlimited Tax Road Bond 2014	2.000% to 5.000%	2014	2034		23,415,000
Unlimited Tax Road and Refunding Bond 2015	2.000% to 5.000%	2015	2035		60,470,000
Unlimited Tax Road and Refunding Bond 2016	2.000% to 5.000%	2016	2028		51,825,000
				<u>\$</u>	<u>395,590,000</u>

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

\$ 105,000 – Liability as of September 30, 2016

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 principal to be paid to bondholders

\$ 6,030,000 – Liability as of September 30, 2016

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 principal to be paid to bondholders

\$21,620,000 – Liability as of September 30, 2016

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 \$2,560,000 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, 2016

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

\$ 1,540,000 – Liability as of September 30, 2016

Unlimited Tax Road and Refunding Bonds, Series 2016

(new issue authorized by voters on November 6, 2007, issued July 28, 2016)

\$51,825,000 Unlimited Tax Road, Series 2016 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 service savings, and (iii) pay costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning February of 2017 with installments ranging from \$1,835,000 to \$17,850,000. 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, 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.

\$29,715,000 – New issue

22,110,000 – Refunding

\$51,825,000 – Total principal to be paid to bondholders

\$51,825,000 – Liability as of September 30, 2016

Defeased Bonds

The county defeased certain general obligation bonds in 2016 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. In 2016 the County issued bonds for refunding existing debt. The issue is as follows:

- The Limited Tax Refunding and Permanent Improvement, Series 2016, refunded portions of the Limited Tax Permanent Improvement Bonds, Series 2008. The refunding was used to defease \$2,080,000 of existing debt by issuing \$1,900,000 of bonds which will save the County \$217,836 (\$192,644 net present value).
- The Unlimited Tax Road & Refunding Bonds, Series 2016, refunded portions Unlimited Tax Road Bonds, Series 2008. An amount of \$22,110,000 in new bonds were issued to defease \$25,155,000 of the 2008 series bond debt. As a result the County will save \$3,645,685 over time (\$3,247,092 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.

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 (\$210,816) 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.

(i) Capital Contributions

Assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the 2007 Road Bond Fund (\$373,911) that are 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.

(j) Leases

As lessor, the Health Care Foundation has a number of non-cancelable operating leases with minimum future rental revenues in aggregate of \$4,386,039. The buildings are carried at a book value of \$6,210,303 with accumulated depreciation of \$5,051,126. Future minimum rental payments applicable to the operating leases are as follows:

Fiscal Year:	HCF Contractual Future Rental
	Revenues
2017	\$ 1,137,945
2018	1,017,279
2019	862,667
2020	689,749
2021	678,399
Total	<u>\$ 4,386,039</u>

Collin County leases office space under operating leases that expire over periods of up to five years. Most of the leases are non-cancelable and renewal options are available. The aggregate total of these lease obligations is \$1,102,052 for the year ended September 30, 2016. At September 30, 2016, future minimum rental payments applicable to the operating leases are as follows:

Fiscal Year:	Contractual Future Rental
	Obligations
2017	\$ 330,533
2018	301,912
2019	301,912
2020	148,132
2021	19,563
Total	<u>\$ 1,102,052</u>

(k) Restricted and Committed Encumbrances

Encumbrances at year end are reported as restricted or committed fund balance. Encumbrance balances are generally rolled over at year end into the next year, and the budget is increase in the new year to cover the encumbrance. Encumbrances in funds other than the General Fund are included in restricted fund balances of those funds. Encumbrances in the General Fund are reflected in committed fund balance in an amount of \$20,001,706. Of this amount the more significant encumbrances are as follows:

• Permanent improvement building projects	\$5,555,996
• Radio tower project	7,000,000
• Information technology projects	5,546,225

IV. OTHER INFORMATION

(a) Risk Management

The County 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, 2016, the County paid \$905 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 \$250 per person.

Collin County had a decrease of \$804,008 (3.7%) in health insurance benefit expenditures in 2016 after experiencing an over \$3 million increase in the prior year. The County paid an additional \$3 million into the fund (\$1,956 per eligible employee) in 2016 to place the fund in a better position to handle unexpectedly large claims as has been experienced in prior years. As a result the net position increased \$3,382,233 during 2016. Premiums increased by \$780,981 in 2016 from 2015. 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 expenses 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 2016 and 2015 follow (in thousands):

	<u>Liability</u>	<u>Estimates</u>	<u>Payments</u>	<u>Liability</u>
2016 Employee Medical	\$ 855	\$ 20,795	\$ 20,795	\$ 855
2015 Employee Medical	855	21,509	21,509	855
2016 Workers' Compensation	638	311	311	638
2015 Workers' Compensation	638	329	329	638
2016 Claims Liability	447	908	908	447
2015 Claims Liability	447	918	918	447

(c) 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.

(d) 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, 2016, because the full longevity payment has been recorded in the Government Fund Statements as a current expenditure since the liability was paid as part of the last payroll in 2016.

(e) 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 upon eligibility for Medicare coverage. No post-employment liability exists since retirees are paying the full cost of this benefit. The table below shows the County's net obligation of the plan. The annual benefit cost is decreasing rapidly due to the removal of the retiree supplement in 2011.

	2014	2015	2016
Annual Benefit Cost	\$763,338	\$219,975	\$105,357
Percentate Contributed	28.3%	34.2%	32.8%
Net Obligation	\$547,058	\$144,646	\$34,592

(e) Retirement Commitments

Plan Description

The County Employee Pension Plan (CEPP) 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 (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.

Benefits Provided

TCDRS provides retirement, disability and death benefits for all fulltime employees. Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest at a fixed 7% rate per annum, 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.

Benefit terms provide for cost-of-living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The Commissioners Court chooses to provide cost-of-living adjustment every third year. The amount of the adjustment is also determine every third year by the Commissioners Court.

Employees covered by benefit terms

As of December 31, 2015, the plan had 2,467 members of which 1,645 are depositing members and 882 are inactive members entitled but not yet receiving benefits. As of December 31, 2015 there were 669 retired employees receiving benefits from the program averaging \$2,097 per month.

Contributions

The County 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 required actuarial rate as of December 31, 2016, was 6.22%; however, the County contributed an amount of 8.0% in 2016 which was the same as 2015. 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 2016 and 2015 was 7.0% 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.

(f) Net Pension Liability

The County's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Real rate of return	5.0%
Inflation	3.0%
Investment rate of return	8.0%
Salary increases	4.9%

Mortality rates are as follows:

Depositing members

The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.

Service retirees, beneficiaries and non-depositing members

The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.

Disabled retirees

RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2016 information for a 7-10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected Minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%

⁽¹⁾ Target asset allocation adopted at the April 2016 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliffwater's 2016 capital market assumptions.

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

Discount Rate

The Discount rate used to calculate the total pension asset was 8.10%. This rate reflects the long-term rate of return funding valuation assumption of 8.0% plus a 0.10% adjustment to be gross of the administration expenses. The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply.

Changes in the Net Pension Asset

Net Pension Liability / (Asset)

Net Pension Liability / (Asset)	December 31, 2014	December 31, 2015
Total pension liability	\$421,735,992	\$446,871,315
Fiduciary net position	466,265,753	449,605,887
Net pension liability / (asset)	(44,529,762)	(2,734,573)
Fiduciary net position as a % of total pension liability	110.56%	100.61%
Pensionable covered payroll ⁽¹⁾	\$87,437,029	\$89,312,442
Net pension liability as a % of covered payroll	(50.93%)	(3.06%)

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below.

Note: Rounding differences may exist above or in other tables in this report.

(1) Payroll is calculated based on contributions as reported to TCDRS.

Sensitivity of the Net Pension Asset to Changes in the Discount Rate

The following presents the net pension asset of the County, calculated using the discount rate of 8.10%, as well as what the County net pension liability / (asset) would be if it were calculated using a discount rate that is one percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate as of December 31, 2015.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$508,226,048	\$446,871,315	\$396,007,983
Fiduciary net position	449,605,887	449,605,887	449,605,887
Net pension liability / (asset)	\$58,620,161	(\$2,734,573)	(\$53,597,905)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TCDRS financial report.

(g) Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$4,147,884	\$0
Changes of assumptions	0	3,715,321
Net difference between projected and actual earnings	0	42,879,382
Contributions made subsequent to measurement date	0	5,847,772

For the year ended December 31, 2015, the County recognized pension expense of \$11,644,950. At September 30, the County reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2016	\$10,961,890
2017	10,961,890
2018	10,961,890
2019	9,600,848
2020	(39,699)
Thereafter ⁽⁴⁾	0

(h) Payable to the Pension Plan

In 2016 the County reported a payable of \$1,086,752 for the outstanding amount of employer contributions to the pension plan required for the year ending September 30, 2016.

**REQUIRED
SUPPLEMENTARY INFORMATION**

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COLLIN COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2016

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 Fund, Grants Fund, LEOSE Fund, Tax Assessor/Collector Motor Vehicle Tax, Sheriff Forfeiture Fund, District Attorney State Forfeiture Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Pretrial Intervention Program Fund, SCAAP Fund, District Attorney Apportionment Fund, District Attorney Federal Treasury Forfeiture Fund, District Attorney Federal Justice Forfeiture Fund, and the Constable Precinct 3 Forfeiture Fund. The budget for all capital project funds are adopted by project on a project-life term at the time debt is issued and amended as needed, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners Court. All governmental fund annual appropriations lapse at 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.

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COLLIN COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Plan Year Ended December 31	2014	2015
Total Pension Liability:		
Service cost	\$ 12,751,521	\$ 13,068,419
Interest on total pension liability	31,777,414	33,995,281
Effect of plan changes	-	(2,585,536)
Effect of assumption changes or inputs	-	4,458,386
Effect of economic/demographic (gains) or losses	(351,099)	(4,696,582)
Refund of contributions	-	(1,059,703)
Benefit payments/refunds of contributions	(16,683,122)	(18,044,942)
Net change in total pension liability	27,494,714	25,135,323
Total pension liability - beginning	<u>394,241,278</u>	<u>421,735,992</u>
Total pension liability - ending (a)	<u>\$ 421,735,992</u>	<u>\$ 446,871,315</u>
Plan Fiduciary Net Position:		
Employer contributions	\$ 6,994,962	\$ 7,144,995
Member contributions	6,123,006	6,251,871
Investment income net of investment expenses	29,115,380	(10,637,387)
Refund of contributions	-	(1,059,703)
Benefit payments, including refunds of contributions	(16,683,122)	(18,044,942)
Administrative expenses	(349,826)	(329,569)
Other	<u>1,494</u>	<u>14,870</u>
Net change in plan fiduciary net position	25,201,894	(16,659,865)
Plan fiduciary net position - beginning	<u>441,063,859</u>	<u>466,265,753</u>
Plan fiduciary net position - ending (b)	<u>466,265,753</u>	<u>449,605,888</u>
Net pension asset - ending (a) - (b)	<u>\$(44,529,761)</u>	<u>\$(2,734,573)</u>
Fiduciary net position as a percentage of total pension liability	110.56%	100.61%
Pensionable covered payroll	\$ 87,437,029	\$ 87,437,029
Net pension liability (asset) as a percentage of covered payroll	-50.93%	-3.13%

This schedule will eventually show information for 10 years. However, this is the year of implementation of GASB Statement No. 68 and recalculations of prior years are not required.

COLLIN COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

<u>Fiscal Year Ended September 30</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll (1)</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2015	\$ 5,069,076	\$ 7,102,033	\$(2,032,957)	\$ 88,775,417	8.0%
2016	5,912,931	7,605,056	(1,692,125)	95,063,203	8.0%

(1) Payroll is calculated based on contributions as reported to TCDRS.

(2) Information prior to 2015 is unavailable.

The accompanying notes are an integral part of this schedule.

COLLIN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3%
Salary Increases	Annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.
Investment Rate of Return	8.1%
Cost-of Living Adjustments	Cost-of-Living Adjustments for Collin County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Experience-based table of rates based on a study of the period 2009-2012.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	
Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.
Other Information	There were no benefit changes during the year.

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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, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Information Technology:				
Salaries and benefits	\$ 3,629,920	\$ 3,719,531	\$ 3,719,531	\$ -
Training and travel	165,500	165,500	132,164	33,336
Maintenance and operating	971,418	874,007	604,681	269,326
Total Information Technology	4,766,838	4,759,038	4,456,376	302,662
Elections:				
Salaries and benefits	1,588,222	1,687,188	1,687,187	1
Training and travel	9,000	6,653	6,337	316
Maintenance and operating	434,449	337,830	337,830	-
Total Elections	2,031,671	2,031,671	2,031,354	317
Records:				
Salaries and benefits	488,914	508,407	508,407	-
Training and travel	13,901	13,901	11,763	2,138
Maintenance and operating	61,535	42,042	27,336	14,706
Total Records	564,350	564,350	547,506	16,844
Telecommunications:				
Salaries and benefits	781,017	809,739	809,738	1
Training and travel	51,000	24,230	24,230	-
Maintenance and operating	1,279,911	1,277,959	585,862	692,097
Total Telecommunications	2,111,928	2,111,928	1,419,830	692,098
Passport:				
Salaries and benefits	182,318	195,424	195,424	-
Training and travel	300	264	263	1
Maintenance and operating	15,084	12,563	12,563	-
Total Passport	197,702	208,251	208,250	1
Housing Finance Corporation:				
Maintenance and operating	110,000	110,000	-	110,000
Total General Administration	42,943,581	40,715,373	30,635,757	10,079,616

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Judicial:				
County Court Probate:				
Salaries and benefits	\$ 495,765	\$ 522,920	\$ 522,920	\$ -
Training and travel	9,950	7,613	7,613	-
Maintenance and operating	5,957	3,827	3,826	1
Total County Court Probate	511,672	534,360	534,359	1
County Courts-Shared:				
County Courts-Combined:				
Salaries and benefits	-	45,678	45,678	-
Training and travel	-	1,088	1,088	-
Maintenance and operating	111,300	127,144	61,935	65,209
Total County Courts-Combined	111,300	173,910	108,701	65,209
County Court-at-Law I:				
Salaries and benefits	474,973	490,787	490,787	-
Training and travel	6,800	819	819	-
Maintenance and operating	5,179	2,854	2,853	1
Total County Court-at-Law I	486,952	494,460	494,459	1
County Court-at-Law II:				
Salaries and benefits	503,848	504,039	504,038	1
Training and travel	6,900	6,900	1,763	5,137
Maintenance and operating	3,403	3,212	1,625	1,587
Total County Court-at-Law II	514,151	514,151	507,426	6,725
County Court-at-Law III:				
Salaries and benefits	475,884	486,167	486,166	1
Training and travel	6,850	3,638	3,638	-
Maintenance and operating	3,668	2,384	2,384	-
Total County Court-at-Law III	486,402	492,189	492,188	1

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Court-at-Law IV:				
Salaries and benefits	\$ 487,553	\$ 489,111	\$ 489,111	\$ -
Training and travel	5,000	5,000	2,382	2,618
Maintenance and operating	5,707	4,149	3,221	928
Total County				
Court-at-Law IV	498,260	498,260	494,714	3,546
County Court-at-Law V:				
Salaries and benefits	492,046	495,414	495,414	-
Training and travel	6,900	3,532	2,908	624
Maintenance and operating	3,318	3,318	2,098	1,220
Total County				
Court-at-Law V	502,264	502,264	500,420	1,844
County Court-at-Law VI:				
Salaries and benefits	473,330	481,777	481,776	1
Training and travel	6,800	5,881	5,881	-
Maintenance and operating	3,418	2,297	2,296	1
Total County				
Court-at-Law VI	483,548	489,955	489,953	2
County Court-at-Law VII:				
Salaries and benefits	441,286	316,286	311,095	5,191
Training and travel	6,800	6,800	1,498	5,302
Maintenance and operating	37,636	37,636	16,077	21,559
Total County				
Court-at-Law VII	485,722	360,722	328,670	32,052
Total County				
Courts-at-Law	3,568,599	3,525,911	3,416,531	109,380
County Court-at-Law Clerks:				
Salaries and benefits	1,780,268	1,775,475	1,721,015	54,460
Training and travel	15,338	15,338	6,009	9,329
Maintenance and operating	15,919	15,919	12,990	2,929
Total County Court- at-Law Clerks	1,811,525	1,806,732	1,740,014	66,718

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Clerks - Probate/Mental:				
Salaries and benefits	\$ 370,727	\$ 370,727	\$ 348,342	\$ 22,385
Training and travel	6,675	6,675	2,146	4,529
Maintenance and operating	<u>316,386</u>	<u>316,386</u>	<u>240,476</u>	<u>75,910</u>
Total County Clerks - Probate/Mental	<u>693,788</u>	<u>693,788</u>	<u>590,964</u>	<u>102,824</u>
District Courts:				
District Courts Shared:				
Salaries and benefits	389,725	370,145	367,332	2,813
Training and travel	7,300	7,300	5,878	1,422
Maintenance and operating	<u>349,566</u>	<u>324,276</u>	<u>301,596</u>	<u>22,680</u>
Total District Courts Shared	<u>746,591</u>	<u>701,721</u>	<u>674,806</u>	<u>26,915</u>
199th District Court:				
Salaries and benefits	311,876	324,360	324,360	-
Training and travel	6,800	4,367	4,365	2
Maintenance and operating	<u>3,778</u>	<u>3,480</u>	<u>3,480</u>	<u>-</u>
Total 199th District Court	<u>322,454</u>	<u>332,207</u>	<u>332,205</u>	<u>2</u>
219th District Court:				
Salaries and benefits	305,125	318,333	318,332	1
Training and travel	6,800	4,689	4,689	-
Maintenance and operating	<u>3,978</u>	<u>2,708</u>	<u>2,708</u>	<u>-</u>
Total 219th District Court	<u>315,903</u>	<u>325,730</u>	<u>325,729</u>	<u>1</u>
296th District Court:				
Salaries and benefits	311,753	322,345	322,345	-
Training and travel	6,800	3,169	3,168	1
Maintenance and operating	<u>4,478</u>	<u>1,634</u>	<u>1,634</u>	<u>-</u>
Total 296th District Court	<u>323,031</u>	<u>327,148</u>	<u>327,147</u>	<u>1</u>
366th District Court:				
Salaries and benefits	292,747	303,284	303,283	1
Training and travel	6,950	6,852	6,852	-
Maintenance and operating	<u>4,308</u>	<u>1,916</u>	<u>1,915</u>	<u>1</u>
Total 366th District Court	<u>304,005</u>	<u>312,052</u>	<u>312,050</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, 2016

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
380th District Court:				
Salaries and benefits	\$ 311,485	\$ 321,850	\$ 321,850	\$ -
Training and travel	6,985	4,043	4,043	-
Maintenance and operating	<u>4,808</u>	<u>3,662</u>	<u>3,661</u>	<u>1</u>
Total 380th District				
Court	<u>323,278</u>	<u>329,555</u>	<u>329,554</u>	<u>1</u>
401st District Court:				
Salaries and benefits	344,778	344,778	323,565	21,213
Training and travel	7,200	7,200	3,179	4,021
Maintenance and operating	<u>3,893</u>	<u>3,893</u>	<u>2,353</u>	<u>1,540</u>
Total 401st District				
Court	<u>355,871</u>	<u>355,871</u>	<u>329,097</u>	<u>26,774</u>
416th District Court:				
Salaries and benefits	317,211	317,211	310,186	7,025
Training and travel	7,315	7,950	6,634	1,316
Maintenance and operating	<u>3,963</u>	<u>3,328</u>	<u>1,789</u>	<u>1,539</u>
Total 416th District				
Court	<u>328,489</u>	<u>328,489</u>	<u>318,609</u>	<u>9,880</u>
417th District Court:				
Salaries and benefits	330,957	341,159	341,158	1
Training and travel	6,800	4,348	4,348	-
Maintenance and operating	<u>4,561</u>	<u>3,660</u>	<u>3,660</u>	<u>-</u>
Total 417th District				
Court	<u>342,318</u>	<u>349,167</u>	<u>349,166</u>	<u>1</u>
429th District Court:				
Salaries and benefits	326,397	326,397	305,465	20,932
Training and travel	6,893	6,893	3,561	3,332
Maintenance and operating	<u>5,175</u>	<u>5,175</u>	<u>2,652</u>	<u>2,523</u>
Total 429th District				
Court	<u>338,465</u>	<u>338,465</u>	<u>311,678</u>	<u>26,787</u>
469th District Court:				
Salaries and benefits	267,040	294,821	294,820	1
Training and travel	6,800	3,268	3,268	-
Maintenance and operating	<u>42,425</u>	<u>18,176</u>	<u>12,425</u>	<u>5,751</u>
Total 469th District				
Court	<u>316,265</u>	<u>316,265</u>	<u>310,513</u>	<u>5,752</u>

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
470th District Court:				
Salaries and benefits	\$ 267,040	\$ 289,316	\$ 289,316	\$ -
Training and travel	6,800	4,337	4,336	1
Maintenance and operating	35,085	17,980	17,980	-
Total 470th District				
Court	308,925	311,633	311,632	1
Total District Courts	4,325,595	4,328,303	4,232,186	96,117
District Clerk:				
Salaries and benefits	3,785,676	3,785,676	3,778,940	6,736
Training and travel	28,665	28,665	18,736	9,929
Maintenance and operating	151,941	141,392	51,515	89,877
Total District Clerk	3,966,282	3,955,733	3,849,191	106,542
District Clerk Document Preservation:				
Maintenance and operating	200,000	200,000	100,000	100,000
Jury Services - District Clerk:				
Salaries and benefits	259,001	259,001	253,828	5,173
Training and travel	6,250	6,250	30	6,220
Maintenance and operating	646,226	646,226	381,320	264,906
Total Jury Services -				
District Clerk	911,477	911,477	635,178	276,299
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	74,361	81,715	81,714	1
Training and travel	1,000	991	991	-
Maintenance and operating	32,900	4,840	3,348	1,492
Total Justice of the				
Peace, Shared	108,261	87,546	86,053	1,493
Justice of the Peace, Precinct 1:				
Salaries and benefits	498,677	506,981	506,980	1
Training and travel	7,200	5,689	5,689	-
Maintenance and operating	4,350	2,818	2,818	-
Total Justice of the				
Peace, Precinct 1	510,227	515,488	515,487	1

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Justice of the Peace, Precinct 2:				
Salaries and benefits	\$ 423,641	\$ 437,587	\$ 437,587	\$ -
Training and travel	9,759	5,724	5,723	1
Maintenance and operating	<u>6,400</u>	<u>4,213</u>	<u>4,213</u>	<u>-</u>
Total Justice of the Peace, Precinct 2	<u>439,800</u>	<u>447,524</u>	<u>447,523</u>	<u>1</u>
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	393,561	395,501	395,500	1
Training and travel	5,500	4,267	4,267	-
Maintenance and operating	<u>5,680</u>	<u>4,973</u>	<u>4,807</u>	<u>166</u>
Total Justice of the Peace, Precinct 3-1	<u>404,741</u>	<u>404,741</u>	<u>404,574</u>	<u>167</u>
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	409,589	421,491	421,491	-
Training and travel	6,480	3,198	3,197	1
Maintenance and operating	<u>4,750</u>	<u>3,860</u>	<u>3,859</u>	<u>1</u>
Total Justice of the Peace, Precinct 3-2	<u>420,819</u>	<u>428,549</u>	<u>428,547</u>	<u>2</u>
Justice of the Peace, Precinct 4:				
Salaries and benefits	508,462	508,462	502,501	5,961
Training and travel	6,400	6,400	793	5,607
Maintenance and operating	<u>8,036</u>	<u>8,036</u>	<u>4,504</u>	<u>3,532</u>
Total Justice of the Peace, Precinct 4	<u>522,898</u>	<u>522,898</u>	<u>507,798</u>	<u>15,100</u>
Total Justices of the Peace	<u>2,406,746</u>	<u>2,406,746</u>	<u>2,389,982</u>	<u>16,764</u>
Total Judicial	<u>18,395,684</u>	<u>18,363,050</u>	<u>17,488,405</u>	<u>874,645</u>
Financial Administration:				
County Auditor:				
Salaries and benefits	2,654,442	2,734,375	2,734,374	1
Training and travel	42,650	29,003	29,003	-
Maintenance and operating	<u>24,110</u>	<u>15,193</u>	<u>15,193</u>	<u>-</u>
Total County Auditor	<u>2,721,202</u>	<u>2,778,571</u>	<u>2,778,570</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Budget Director:				
Salaries and benefits	\$ 605,557	\$ 605,557	\$ 568,022	\$ 37,535
Training and travel	15,500	15,500	11,454	4,046
Maintenance and operating	3,100	3,100	1,779	1,321
Total Budget Director	624,157	624,157	581,255	42,902
County Court-at-Law Clerks Collections:				
Salaries and benefits	298,032	305,953	305,953	-
Training and travel	7,200	7,200	932	6,268
Maintenance and operating	14,049	6,128	3,032	3,096
Total County Court-at-Law Clerks Collections	319,281	319,281	309,917	9,364
Tax Assessor-Collector:				
Salaries and benefits	4,790,326	4,831,921	4,831,921	-
Training and travel	34,950	20,992	20,992	-
Maintenance and operating	153,068	131,321	131,320	1
Total Tax Assessor- Collector	4,978,344	4,984,234	4,984,233	1
Treasury:				
Salaries and benefits	389,618	389,886	389,885	1
Training and travel	6,817	6,817	155	6,662
Maintenance and operating	12,473	12,205	10,883	1,322
Total Treasury	408,908	408,908	400,923	7,985
Tax Appraiser:				
Maintenance and operating	1,473,478	1,473,478	1,403,001	70,477
Purchasing Department:				
Salaries and benefits	1,225,070	1,243,145	1,243,144	1
Training and travel	18,000	17,705	17,704	1
Maintenance and operating	8,338	8,239	8,239	-
Total Purchasing Department	1,251,408	1,269,089	1,269,087	2
Total Financial Administration	11,776,778	11,857,718	11,726,986	130,732

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Legal:				
District Attorney:				
Salaries and benefits	\$ 11,526,610	\$ 11,504,336	\$ 11,338,646	\$ 165,690
Training and travel	62,600	62,600	62,517	83
Maintenance and operating	383,646	383,646	253,832	129,814
Total District Attorney	11,972,856	11,950,582	11,654,995	295,587
Court-Appointed Prosecutor:				
Maintenance and operating	100,000	100,000	541,205	(441,205)
Total Legal	12,072,856	12,050,582	12,196,200	(145,618)
Public Facilities:				
Facilities Management:				
Salaries and benefits	481,165	481,165	401,545	79,620
Training and travel	2,700	2,700	705	1,995
Maintenance and operating	1,569,587	1,569,587	1,303,972	265,615
Total Facilities				
Management	2,053,452	2,053,452	1,706,222	347,230
Building Superintendent:				
Salaries and benefits	3,607,899	3,680,437	3,680,436	1
Training and travel	20,072	3,389	3,389	-
Maintenance and operating	5,515,320	5,511,533	4,695,883	815,650
Total Building				
Superintendent	9,143,291	9,195,359	8,379,708	815,651
Permanent Improvement:				
Maintenance and operating	1,180,054	830,476	545,618	284,858
Total Public Facilities	12,376,797	12,079,287	10,631,548	1,447,739
Equipment Services:				
Service Center:				
Salaries and benefits	945,128	945,128	915,132	29,996
Training and travel	13,000	13,000	3,808	9,192
Maintenance and operating	1,841,233	1,841,233	702,011	1,139,222
Total Equipment				
Services	2,799,361	2,799,361	1,620,951	1,178,410

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Public Safety:				
Ambulance:				
Maintenance and operating	\$ 947,100	\$ 947,100	\$ 833,477	\$ 113,623
Fire Marshal:				
Salaries and benefits	369,019	397,870	397,869	1
Training and travel	7,900	4,778	4,778	-
Maintenance and operating	1,008,157	1,007,502	1,007,501	1
Total Fire Marshal	1,385,076	1,410,150	1,410,148	2
Breathalyzer Program:				
Maintenance and operating	30,000	30,000	25,148	4,852
Total Breathalyzer Program	30,000	30,000	25,148	4,852
Constables:				
Constable, Precinct 1:				
Salaries and benefits	655,238	674,690	674,689	1
Training and travel	2,812	1,705	1,704	1
Maintenance and operating	19,025	17,199	17,198	1
Total Constable, Precinct 1	677,075	693,594	693,591	3
Constable, Precinct 2:				
Salaries and benefits	467,686	485,898	485,897	1
Training and travel	1,825	751	750	1
Maintenance and operating	11,555	9,912	9,912	-
Total Constable, Precinct 2	481,066	496,561	496,559	2
Constable, Precinct 3:				
Salaries and benefits	1,066,168	1,091,753	1,091,753	-
Training and travel	5,200	2,476	2,476	-
Maintenance and operating	15,491	10,371	10,370	1
Total Constable, Precinct 3	1,086,859	1,104,600	1,104,599	1

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Constable, Precinct 4:				
Salaries and benefits	\$ 636,611	\$ 662,178	\$ 662,178	\$ -
Training and travel	4,255	2,473	2,472	1
Maintenance and operating	27,703	26,385	26,384	1
Total Constable, Precinct 4	668,569	691,036	691,034	2
Total Constables	2,913,569	2,985,791	2,985,783	8
Sheriff:				
Salaries and benefits	12,842,867	12,922,189	12,694,211	227,978
Training and travel	93,411	93,048	93,048	-
Maintenance and operating	437,154	592,776	486,776	106,000
Total Sheriff	13,373,432	13,608,013	13,274,035	333,978
Jail Operations:				
Salaries and benefits	17,387,751	17,455,797	17,455,797	-
Training and travel	37,300	37,300	33,548	3,752
Maintenance and operating	1,891,783	1,637,495	1,564,441	73,054
Total Jail Operations	19,316,834	19,130,592	19,053,786	76,806
Minimum Security Operations:				
Salaries and benefits	2,900,142	2,900,142	2,850,825	49,317
Training and travel	500	500	500	-
Maintenance and operating	336,857	336,857	142,312	194,545
Total Minimum Security Operations	3,237,499	3,237,499	2,993,637	243,862
Medical Examiner:				
Salaries and benefits	1,004,685	1,045,597	1,045,597	-
Training and travel	6,100	4,546	4,545	1
Maintenance and operating	453,350	563,992	500,881	63,111
Total Medical Examiner	1,464,135	1,614,135	1,551,023	63,112
Civil Defense:				
Maintenance and operating	11,000	11,000	10,000	1,000
Total Civil Defense	11,000	11,000	10,000	1,000

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Highway Patrol:				
Salaries and benefits	\$ 32,153	\$ 32,153	\$ 30,539	\$ 1,614
Maintenance and operating	-	-	-	-
Total Highway Patrol	32,153	32,153	30,539	1,614
County Corrections Center:				
Salaries and benefits	210,479	232,361	232,360	1
Total County Corrections Center	210,479	232,361	232,360	1
Child Abuse Task Force:				
Salaries and benefits	182,595	189,868	189,867	1
Training and travel	500	20	20	-
Maintenance and operating	2,330	361	361	-
Total Child Abuse Task Force	185,425	190,249	190,248	1
911 Addressing:				
Salaries and benefits	566,142	566,142	548,462	17,680
Training and travel	30,300	30,300	10,057	20,243
Maintenance and operating	51,550	51,550	24,575	26,975
Total 911 Addressing	647,992	647,992	583,094	64,898
Jail Cafeteria:				
Maintenance and operating	47,174	47,174	19,810	27,364
Total Jail Cafeteria	47,174	47,174	19,810	27,364
Holding Facility:				
Salaries and benefits	2,504,311	2,513,949	2,513,949	-
Training and travel	4,500	7,059	7,059	-
Maintenance and operating	17,273	12,076	10,911	1,165
Total Holding Facility	2,526,084	2,533,084	2,531,919	1,165
Homeland Security:				
Salaries and benefits	578,477	578,477	426,205	152,272
Training and travel	13,530	13,530	9,623	3,907
Maintenance and operating	13,400	13,400	11,483	1,917
Total Homeland Security	605,407	605,407	447,311	158,096

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	\$ 1,833,123	\$ 1,797,006	\$ 1,796,691	\$ 315
Training and travel	57,580	57,580	57,174	406
Maintenance and operating	495,053	500,376	494,709	5,667
Total Juvenile Probation	2,385,756	2,354,962	2,348,574	6,388
Juvenile Detention:				
Salaries and benefits	6,010,836	6,415,543	6,415,542	1
Training and travel	31,827	13,879	13,879	-
Maintenance and operating	694,384	656,862	656,862	-
Total Juvenile Detention	6,737,047	7,086,284	7,086,283	1
Juvenile Alternative Education:				
Salaries and benefits	432,587	441,470	441,469	1
Training and travel	6,000	5,050	5,045	5
Maintenance and operating	265,094	280,216	280,215	1
Total Alternative Education	703,681	726,736	726,729	7
Total Juvenile Board	9,826,484	10,167,982	10,161,586	6,396
Pretrial Release:				
Maintenance and operating	68,600	113,600	99,540	14,060
Total Pretrial Release	68,600	113,600	99,540	14,060
Development Service:				
Salaries and benefits	684,154	684,920	684,920	-
Training and travel	10,175	9,409	4,081	5,328
Maintenance and operating	10,140	10,140	7,995	2,145
Total Development Service	704,469	704,469	696,996	7,473
Total Public Safety	57,532,912	58,248,751	57,130,440	1,118,311
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	1,506,235	1,566,235	1,196,798	369,437
Child Protective Board:				
Maintenance and operating	48,000	48,000	48,000	-

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Inmate Health:				
Maintenance and operating	\$ 5,841,892	\$ 5,841,892	\$ 5,458,350	\$ 383,542
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	-	3,000
Substance Abuse:				
Salaries and benefits	225,981	225,981	211,832	14,149
Training and travel	2,785	2,785	1,183	1,602
Maintenance and operating	2,215	2,215	176	2,039
Total Substance Abuse	230,981	230,981	213,191	17,790
Indigent Defense Coordinator:				
Salaries and benefits	118,998	127,923	127,923	-
Training and travel	2,600	278	278	-
Maintenance and operating	2,400	590	589	1
Total Indigent Defense Coordinator	123,998	128,791	128,790	1
Indigent Criminal Defendants:				
Maintenance and operating	8,194,723	9,340,211	9,292,020	48,191
Total Health and Welfare	15,948,829	17,159,110	16,337,149	821,961
Culture and Recreation:				
Libraries:				
Maintenance and operating	150,756	150,756	150,754	2
Open space:				
Salaries and benefits	12,000	12,000	12,000	-
Maintenance and operating	18,760	28,360	14,649	13,711
Total Open Space	30,760	40,360	26,649	13,711
Historical Commission:				
Maintenance and operating	50,905	50,905	45,351	5,554
Total Historical Commission	50,905	50,905	45,351	5,554

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Myers Park Operating:				
Salaries and benefits	\$ 607,813	\$ 611,713	\$ 611,712	\$ 1
Training and travel	7,500	6,263	3,027	3,236
Maintenance and operating	139,425	136,762	102,980	33,782
Total Myers Park				
Operating	754,738	754,738	717,719	37,019
Total Culture and				
Recreation	987,159	996,759	940,473	56,286
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	269,028	269,028	225,777	43,251
Training and travel	8,700	8,700	4,255	4,445
Maintenance and operating	5,250	5,250	5,095	155
Total Agriculture				
Extension Service	282,978	282,978	235,127	47,851
Total Conservation	282,978	282,978	235,127	47,851
Capital outlay:				
General administration:				
Non-Departmental	9,219,212	9,168,607	2,099,871	7,068,736
Non-Departmental Capital				
Replacement	268,839	268,839	234,320	34,519
Information Technology	5,446,844	5,454,644	1,084,526	4,370,118
Telecommunications	2,724,549	2,724,549	1,565,446	1,159,103
Total General				
Administration	17,659,444	17,616,639	4,984,163	12,632,476
Judicial:				
County Court-at-Law VII	4,345	4,345	-	4,345
469th District Court	4,345	4,345	-	4,345
470th District Court	4,345	1,637	-	1,637
Total Judicial	13,035	10,327	-	10,327
Financial administration:				
Tax Assessor-Collector	87,600	82,401	82,400	1
Purchasing Department	10,800	10,080	10,080	-
Total Financial				
Administration	98,400	92,481	92,480	1

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Public Facilities:				
Facilities and Parks	\$ 27,000	\$ 15,937	\$ 15,937	\$ -
Permanent Improvement	<u>6,339,038</u>	<u>6,688,616</u>	<u>1,426,452</u>	<u>5,262,164</u>
Total Public Facilities	<u>6,366,038</u>	<u>6,704,553</u>	<u>1,442,389</u>	<u>5,262,164</u>
Equipment Services:				
Equipment Services	<u>3,262,142</u>	<u>3,262,142</u>	<u>2,274,207</u>	<u>987,935</u>
Total Equipment				
Services	<u>3,262,142</u>	<u>3,262,142</u>	<u>2,274,207</u>	<u>987,935</u>
Public Safety:				
Sheriff	93,926	109,116	80,669	28,447
Jail Operations	86,630	86,630	73,475	13,155
911 Addressing	18,300	18,300	-	18,300
Juvenile Probation Admin	<u>5,530</u>	<u>5,530</u>	<u>5,530</u>	<u>-</u>
Total Public Safety	<u>204,386</u>	<u>219,576</u>	<u>159,674</u>	<u>59,902</u>
Culture and Recreation:				
Myers Park Operating	<u>107,461</u>	<u>107,461</u>	<u>9,658</u>	<u>97,803</u>
Total Culture and Recreation	<u>107,461</u>	<u>107,461</u>	<u>9,658</u>	<u>97,803</u>
Total Capital Outlay	<u>27,710,906</u>	<u>28,013,179</u>	<u>8,962,571</u>	<u>19,050,608</u>
Total Expenditures	<u>\$ 202,827,841</u>	<u>\$ 202,566,148</u>	<u>\$ 167,905,607</u>	<u>\$ 34,660,541</u>

COLLIN COUNTY, TEXAS
ADDITIONAL SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Taxes - general property ad valorem	\$ 52,760,259	\$ 52,760,259	\$ 53,815,354	\$ 1,055,095
Federal and state funds	319,560	319,560	292,522	(27,038)
Interest	<u>12,000</u>	<u>12,000</u>	<u>102,688</u>	<u>90,688</u>
Total revenues	<u>53,091,819</u>	<u>53,091,819</u>	<u>54,210,564</u>	<u>1,118,745</u>
Expenditures:				
Debt service:				
Principal retirement	35,840,000	35,840,000	35,840,000	-
Interest and fiscal charges	16,453,608	16,453,608	16,412,628	40,980
Bond issuance costs	-	271,234	250,906	20,328
Advance refunding escrow	<u>-</u>	<u>1,466,487</u>	<u>1,466,487</u>	<u>-</u>
Total debt service	<u>52,293,608</u>	<u>54,031,329</u>	<u>53,970,021</u>	<u>61,308</u>
Total expenditures	<u>52,293,608</u>	<u>54,031,329</u>	<u>53,970,021</u>	<u>61,308</u>
Excess (deficiency) of revenues over expenditures	<u>798,211</u>	<u>(939,510)</u>	<u>240,543</u>	<u>1,180,053</u>
Other financing sources (uses):				
Debt issuance	-	24,010,000	24,010,000	-
Refunding escrow payments	-	(27,235,000)	(27,235,000)	-
Premium (discount) on sale of bonds	<u>-</u>	<u>4,962,720</u>	<u>4,962,721</u>	<u>1</u>
Total other financing sources (uses)	<u>-</u>	<u>1,737,720</u>	<u>1,737,721</u>	<u>1</u>
Net change in fund balance	798,211	798,210	1,978,264	\$ <u>1,180,054</u>
Fund balance - beginning	<u>17,005,176</u>	<u>17,005,176</u>	<u>17,005,176</u>	
Fund balance - ending	<u>\$ 17,803,387</u>	<u>\$ 17,803,386</u>	<u>\$ 18,983,440</u>	

COLLIN COUNTY, TEXAS

ADDITIONAL SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

2017 ROAD BOND CAPITAL PROJECTS FUND

FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<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	2,522,913	794,036	3,316,949	3,316,949
Miscellaneous	251,457	-	251,457	251,457
Total revenues	<u>4,274,370</u>	<u>794,036</u>	<u>5,068,406</u>	<u>5,068,406</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>74,874,259</u>	<u>21,582,058</u>	<u>96,456,317</u>	<u>241,561,793</u>
Total expenditures	<u>74,874,259</u>	<u>21,582,058</u>	<u>96,456,317</u>	<u>241,561,793</u>
Excess (deficiency) of revenues over (under) expenditures	(70,599,889)	(20,788,022)	(91,387,911)	(236,493,387)
Other financing sources (uses):				
Debt issuance	191,405,948	29,715,000	221,120,948	221,120,948
Premium on sale of bonds	13,369,376	1,067,000	14,436,376	14,436,376
Sale of assets	<u>562,152</u>	<u>373,911</u>	<u>936,063</u>	<u>936,063</u>
Total other financing sources (uses)	<u>205,337,476</u>	<u>31,155,911</u>	<u>236,493,387</u>	<u>236,493,387</u>
Net change in fund balance	<u>\$ 134,737,587</u>	10,367,889	<u>\$ 145,105,476</u>	<u>\$ -</u>
Fund balance – beginning		<u>134,737,587</u>		
Fund balance – ending		<u>\$ 145,105,476</u>		

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

COLLIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Assets			
Cash	\$ 1,166,222	\$ 14,156	\$ 1,180,378
Investments	18,780,229	30,826,387	49,606,616
Receivables:			
Due from other governments	1,152,964	-	1,152,964
Advance to other funds	-	1,355,057	1,355,057
Miscellaneous	6,553	-	6,553
Total assets	<u>\$ 21,105,968</u>	<u>\$ 32,195,600</u>	<u>\$ 53,301,568</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 513,606	\$ 1,052,126	\$ 1,565,732
Payroll related costs payable	41,562	-	41,562
Due to other governments	891	-	891
Due to other funds	884,427	-	884,427
Unearned revenue	9,970	-	9,970
Total liabilities	<u>1,450,456</u>	<u>1,052,126</u>	<u>2,502,582</u>
Fund Balances:			
Nonspendable	-	1,355,057	1,355,057
Restricted	19,655,512	29,788,417	49,443,929
Total fund balances	<u>19,655,512</u>	<u>31,143,474</u>	<u>50,798,986</u>
Total liabilities and fund balances	<u>\$ 21,105,968</u>	<u>\$ 32,195,600</u>	<u>\$ 53,301,568</u>

COLLIN COUNTY, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:			
Property taxes	\$ -	\$ 15,091	\$ 15,091
Federal and state funds	6,237,455	-	6,237,455
Fees and charges for services	4,607,088	-	4,607,088
Fines and forfeitures	313,646	-	313,646
Other local government funds	-	194,115	194,115
Interest	28,096	138,334	166,430
Miscellaneous	130,026	1,400,000	1,530,026
Total revenues	<u>11,316,311</u>	<u>1,747,540</u>	<u>13,063,851</u>
Expenditures:			
Current:			
General administration	2,031,524	-	2,031,524
Judicial	1,896,158	-	1,896,158
Financial administration	1,758	-	1,758
Legal	224,193	-	224,193
Public facilities	34,834	-	34,834
Public safety	3,307,625	-	3,307,625
Health and welfare	3,313,716	-	3,313,716
Conservation	499	-	499
Capital outlay	660,720	7,576,699	8,237,419
Total expenditures	<u>11,471,027</u>	<u>7,576,699</u>	<u>19,047,726</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(154,716)</u>	<u>(5,829,159)</u>	<u>(5,983,875)</u>
Other financing sources (uses):			
Transfers in	560,816	-	560,816
Transfers out	(95,186)	-	(95,186)
Sale of assets	28	-	28
Debt issuance	-	2,145,000	2,145,000
Premium (discount) on sale of bonds	-	155,000	155,000
Total other financing sources (uses)	<u>465,658</u>	<u>2,300,000</u>	<u>2,765,658</u>
Net change in fund balances	310,942	(3,529,159)	(3,218,217)
Fund balances – beginning	19,344,570	34,672,633	54,017,203
Fund balances – ending	<u>\$ 19,655,512</u>	<u>\$ 31,143,474</u>	<u>\$ 50,798,986</u>

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

COURT REPORTERS 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.

CONSTABLE PRECINCT 3 FORFEITURE FUND – to account for forfeited funds awarded by courts to the Constable Precinct 3. These proceeds are restricted for the benefit of the Office of Constable Precinct 3.

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

COLLIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

Assets	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Cash	\$ 3	\$ 613	\$ 3,116	\$ 30,338	\$ 8,544	\$ 3	\$ 12,806	\$ 9,221
Investments	20,356	884,479	212,496	158,333	110,003	-	2,951,381	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 20,359</u>	<u>\$ 885,092</u>	<u>\$ 215,612</u>	<u>\$ 188,671</u>	<u>\$ 118,547</u>	<u>\$ 3</u>	<u>\$ 2,964,187</u>	<u>\$ 9,221</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 71,418	\$ 1,137	\$ 16,726	\$ -	\$ 9,777	\$ -
Payroll related costs payable	-	-	-	-	-	-	2,572	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>71,418</u>	<u>1,137</u>	<u>16,726</u>	<u>-</u>	<u>12,349</u>	<u>-</u>
Fund Balances								
Restricted	<u>20,359</u>	<u>885,092</u>	<u>144,194</u>	<u>187,534</u>	<u>101,821</u>	<u>3</u>	<u>2,951,838</u>	<u>9,221</u>
Total fund balances	<u>20,359</u>	<u>885,092</u>	<u>144,194</u>	<u>187,534</u>	<u>101,821</u>	<u>3</u>	<u>2,951,838</u>	<u>9,221</u>
Total liabilities and fund balances	<u>\$ 20,359</u>	<u>\$ 885,092</u>	<u>\$ 215,612</u>	<u>\$ 188,671</u>	<u>\$ 118,547</u>	<u>\$ 3</u>	<u>\$ 2,964,187</u>	<u>\$ 9,221</u>

COLLIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

		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
Assets	Open Space Parks							
Cash	\$ 2,790	\$ 171,582	\$ 10,061	\$ 311	\$ 19,848	\$ 35,731	\$ 179	\$ 5,944
Investments	-	5,563,498	310,399	-	533,677	291,977	71,563	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	64	44	-	1,025	527	-	-
Total assets	<u>\$ 2,790</u>	<u>\$ 5,735,144</u>	<u>\$ 320,504</u>	<u>\$ 311</u>	<u>\$ 554,550</u>	<u>\$ 328,235</u>	<u>\$ 71,742</u>	<u>\$ 5,944</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	5,149	1,819	-	-	8,322	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>5,149</u>	<u>1,819</u>	<u>-</u>	<u>-</u>	<u>8,322</u>	<u>-</u>	<u>-</u>
Fund Balances								
Restricted	<u>2,790</u>	<u>5,729,995</u>	<u>318,685</u>	<u>311</u>	<u>554,550</u>	<u>319,913</u>	<u>71,742</u>	<u>5,944</u>
Total fund balances	<u>2,790</u>	<u>5,729,995</u>	<u>318,685</u>	<u>311</u>	<u>554,550</u>	<u>319,913</u>	<u>71,742</u>	<u>5,944</u>
Total liabilities and fund balances	<u>\$ 2,790</u>	<u>\$ 5,735,144</u>	<u>\$ 320,504</u>	<u>\$ 311</u>	<u>\$ 554,550</u>	<u>\$ 328,235</u>	<u>\$ 71,742</u>	<u>\$ 5,944</u>

COLLIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

									County Records Management and Preservation
	Contract Elections	Election Equipment	Sheriff Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention		
Assets									
Cash	\$ 10,798	\$ 13,319	\$ 345	\$ 1,010	\$ 1,482	\$ 234	\$ 21,984	\$	13,746
Investments	2,576,467	-	368,928	487,930	247,790	15,201	-		618,651
Receivables:									
Due from other governments	31,045	-	-	-	-	-	-		-
Miscellaneous	166	-	-	-	847	-	-		-
Total assets	<u>\$ 2,618,476</u>	<u>\$ 13,319</u>	<u>\$ 369,273</u>	<u>\$ 488,940</u>	<u>\$ 250,119</u>	<u>\$ 15,435</u>	<u>\$ 21,984</u>		<u>\$ 632,397</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ 227,885	\$ -	\$ 37,556	\$ 3,014	\$ 12,184	\$ -	\$ -	\$	34,018
Payroll related costs payable	-	-	-	-	-	-	-		-
Due to other governments	-	-	-	-	-	-	-		-
Due to other funds	-	-	-	-	-	-	-		-
Unearned revenue	-	-	-	-	-	-	-		-
Total liabilities	<u>227,885</u>	<u>-</u>	<u>37,556</u>	<u>3,014</u>	<u>12,184</u>	<u>-</u>	<u>-</u>		<u>34,018</u>
Fund Balances									
Restricted	2,390,591	13,319	331,717	485,926	237,935	15,435	21,984		598,379
Total fund balances	<u>2,390,591</u>	<u>13,319</u>	<u>331,717</u>	<u>485,926</u>	<u>237,935</u>	<u>15,435</u>	<u>21,984</u>		<u>598,379</u>
Total liabilities and fund balances	<u>\$ 2,618,476</u>	<u>\$ 13,319</u>	<u>\$ 369,273</u>	<u>\$ 488,940</u>	<u>\$ 250,119</u>	<u>\$ 15,435</u>	<u>\$ 21,984</u>		<u>\$ 632,397</u>

COLLIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

			District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Courts Technology	Probate Contributions	County Court - at-Law Clerks Court Records Preservation
Assets	Juvenile Case Manager	Court Initiated Guardianship							
Cash	\$ 1,777	\$ 2,172	\$ 9	\$ 46,056	\$ -	\$ 4,210	\$ 4,837	\$ 1,183	\$ 1,985
Investments	273,262	263,270	661,135	198,202	-	236,884	184,054	489,670	339,065
Receivables:									
Due from other governments	-	-	-	-	-	-	-	38,111	-
Miscellaneous	711	-	-	198	-	260	260	-	-
Total assets	<u>\$ 275,750</u>	<u>\$ 265,442</u>	<u>\$ 661,144</u>	<u>\$ 244,456</u>	<u>\$ -</u>	<u>\$ 241,354</u>	<u>\$ 189,151</u>	<u>\$ 528,964</u>	<u>\$ 341,050</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ 2,306	\$ -	\$ 188	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,306</u>	<u>-</u>	<u>188</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances									
Restricted	275,750	265,442	661,144	242,150	-	241,166	189,151	528,964	341,050
Total fund balances	<u>275,750</u>	<u>265,442</u>	<u>661,144</u>	<u>242,150</u>	<u>-</u>	<u>241,166</u>	<u>189,151</u>	<u>528,964</u>	<u>341,050</u>
Total liabilities and fund balances	<u>\$ 275,750</u>	<u>\$ 265,442</u>	<u>\$ 661,144</u>	<u>\$ 244,456</u>	<u>\$ -</u>	<u>\$ 241,354</u>	<u>\$ 189,151</u>	<u>\$ 528,964</u>	<u>\$ 341,050</u>

COLLIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	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	Constable Precinct 3 Forfeiture	Grants	Nonmajor Special Revenue Funds Total
Assets									
Cash	\$ 3,731	\$ 569	\$ 1,613	\$ 538,593	\$ 32,547	\$ 141,718	\$ 962	\$ 10,252	\$ 1,166,222
Investments	403,466	91,650	216,442	-	-	-	-	-	18,780,229
Receivables:									
Due from other governments	-	-	-	-	-	-	-	1,083,808	1,152,964
Miscellaneous	-	-	147	-	121	-	-	2,183	6,553
Total assets	<u>\$ 407,197</u>	<u>\$ 92,219</u>	<u>\$ 218,202</u>	<u>\$ 538,593</u>	<u>\$ 32,668</u>	<u>\$ 141,718</u>	<u>\$ 962</u>	<u>\$ 1,096,243</u>	<u>\$ 21,105,968</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,397	\$ 513,606
Payroll related costs payable	-	-	-	-	-	-	-	23,700	41,562
Due to other governments	-	-	-	-	-	-	-	891	891
Due to other funds	-	-	-	-	-	-	-	884,427	884,427
Unearned revenue	-	-	-	-	-	-	-	9,970	9,970
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,016,385</u>	<u>1,450,456</u>
Fund Balances									
Restricted	407,197	92,219	218,202	538,593	32,668	141,718	962	79,858	19,655,512
Total fund balances	<u>407,197</u>	<u>92,219</u>	<u>218,202</u>	<u>538,593</u>	<u>32,668</u>	<u>141,718</u>	<u>962</u>	<u>79,858</u>	<u>19,655,512</u>
Total liabilities and fund balances	<u>\$ 407,197</u>	<u>\$ 92,219</u>	<u>\$ 218,202</u>	<u>\$ 538,593</u>	<u>\$ 32,668</u>	<u>\$ 141,718</u>	<u>\$ 962</u>	<u>\$ 1,096,243</u>	<u>\$ 21,105,968</u>

COLLIN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	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	\$ -	\$ 50,496	\$ -	\$ -	\$ 34,488	\$ -	\$ -	\$ -
Fees and charges for services	-	-	70,601	282,828	-	-	494,142	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	88	3,832	818	-	490	1	-	19
Miscellaneous	-	-	-	-	-	1,758	22,296	121
Total revenues	<u>88</u>	<u>54,328</u>	<u>71,419</u>	<u>282,828</u>	<u>34,978</u>	<u>1,759</u>	<u>516,438</u>	<u>140</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	71,419	326,017	-	-	362,242	-
Financial administration	-	-	-	-	-	1,758	-	-
Legal	-	-	-	-	1,187	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	48,927	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>71,419</u>	<u>326,017</u>	<u>50,114</u>	<u>1,758</u>	<u>362,242</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>88</u>	<u>54,328</u>	<u>-</u>	<u>(43,189)</u>	<u>(15,136)</u>	<u>1</u>	<u>154,196</u>	<u>140</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>88</u>	<u>54,328</u>	<u>-</u>	<u>(43,189)</u>	<u>(15,136)</u>	<u>1</u>	<u>154,196</u>	<u>140</u>
Fund balances – beginning	<u>20,271</u>	<u>830,764</u>	<u>144,194</u>	<u>230,723</u>	<u>116,957</u>	<u>2</u>	<u>2,797,642</u>	<u>9,081</u>
Fund balances – ending	<u>\$ 20,359</u>	<u>\$ 885,092</u>	<u>\$ 144,194</u>	<u>\$ 187,534</u>	<u>\$ 101,821</u>	<u>\$ 3</u>	<u>\$ 2,951,838</u>	<u>\$ 9,221</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, 2016

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,390	\$ -
Fees and charges for services	-	1,722,041	56,744	50	100,264	321,776	-	500
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	6	-	-	-	-	-	252	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>6</u>	<u>1,722,041</u>	<u>56,744</u>	<u>50</u>	<u>100,264</u>	<u>321,776</u>	<u>71,642</u>	<u>500</u>
Expenditures:								
Current:								
General administration	-	504,135	-	-	-	-	85,807	-
Judicial	-	-	118,131	-	82,145	652,863	-	-
Financial administration	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	34,834	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay:	-	4,711	-	-	222,510	-	-	-
Total expenditures	<u>-</u>	<u>508,846</u>	<u>118,131</u>	<u>-</u>	<u>304,655</u>	<u>687,697</u>	<u>85,807</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6</u>	<u>1,213,195</u>	<u>(61,387)</u>	<u>50</u>	<u>(204,391)</u>	<u>(365,921)</u>	<u>(14,165)</u>	<u>500</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	350,000	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>6</u>	<u>1,213,195</u>	<u>(61,387)</u>	<u>50</u>	<u>(204,391)</u>	<u>(15,921)</u>	<u>(14,165)</u>	<u>500</u>
Fund balances – beginning	<u>2,784</u>	<u>4,516,800</u>	<u>380,072</u>	<u>261</u>	<u>758,941</u>	<u>335,834</u>	<u>85,907</u>	<u>5,444</u>
Fund balances – ending	<u>\$ 2,790</u>	<u>\$ 5,729,995</u>	<u>\$ 318,685</u>	<u>\$ 311</u>	<u>\$ 554,550</u>	<u>\$ 319,913</u>	<u>\$ 71,742</u>	<u>\$ 5,944</u>

COLLIN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR SPECIAL REVENUES FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	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	636,481	-	-	-	17,884	-	7,104	251,687
Fines and forfeitures	-	-	159,200	65,188	-	-	-	-
Interest	12,342	27	1,625	2,041	-	66	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>648,823</u>	<u>27</u>	<u>160,825</u>	<u>67,229</u>	<u>17,884</u>	<u>66</u>	<u>7,104</u>	<u>251,687</u>
Expenditures:								
Current:								
General administration	974,403	-	-	-	-	-	-	394,327
Judicial	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-
Legal	-	-	-	26,040	34,120	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	42,055	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	366,994
Total expenditures	<u>974,403</u>	<u>-</u>	<u>42,055</u>	<u>26,040</u>	<u>34,120</u>	<u>-</u>	<u>-</u>	<u>761,321</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(325,580)</u>	<u>27</u>	<u>118,770</u>	<u>41,189</u>	<u>(16,236)</u>	<u>66</u>	<u>7,104</u>	<u>(509,634)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(4,816)	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(4,816)	-	-	-	-
Net change in fund balances	<u>(325,580)</u>	<u>27</u>	<u>118,770</u>	<u>36,373</u>	<u>(16,236)</u>	<u>66</u>	<u>7,104</u>	<u>(509,634)</u>
Fund balances – beginning	<u>2,716,171</u>	<u>13,292</u>	<u>212,947</u>	<u>449,553</u>	<u>254,171</u>	<u>15,369</u>	<u>14,880</u>	<u>1,108,013</u>
Fund balances – ending	<u>\$ 2,390,591</u>	<u>\$ 13,319</u>	<u>\$ 331,717</u>	<u>\$ 485,926</u>	<u>\$ 237,935</u>	<u>\$ 15,435</u>	<u>\$ 21,984</u>	<u>\$ 598,379</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues - interest	\$ 10	\$ 10	\$ 88	\$ 78
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	10	10	88	\$ 78
Fund balance - beginning	20,271	20,271	20,271	
Fund balance - ending	\$ 20,281	\$ 20,281	\$ 20,359	

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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
State funds -				
State lateral road distributions	\$ 50,000	\$ 50,000	\$ 50,496	\$ 496
Interest	<u>400</u>	<u>400</u>	<u>3,832</u>	<u>3,432</u>
Total revenues	<u>50,400</u>	<u>50,400</u>	<u>54,328</u>	<u>3,928</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	50,400	50,400	54,328	\$ <u><u>3,928</u></u>
Fund balance - beginning	<u>830,764</u>	<u>830,764</u>	<u>830,764</u>	
Fund balance - ending	\$ <u><u>881,164</u></u>	\$ <u><u>881,164</u></u>	\$ <u><u>885,092</u></u>	

COLLIN COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

JUDICIAL APPELLATE SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Appellate judicial system	\$ 58,000	\$ 58,000	\$ 70,601	\$ 12,601
Interest	<u>-</u>	<u>-</u>	<u>818</u>	<u>818</u>
Total revenues	<u>58,000</u>	<u>58,000</u>	<u>71,419</u>	<u>13,419</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>52,200</u>	<u>71,419</u>	<u>71,419</u>	<u>-</u>
Total expenditures	<u>52,200</u>	<u>71,419</u>	<u>71,419</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,800	(13,419)	-	\$ <u><u>13,419</u></u>
Fund balance - beginning	<u>144,194</u>	<u>144,194</u>	<u>144,194</u>	
Fund balance - ending	\$ <u><u>149,994</u></u>	\$ <u><u>130,775</u></u>	\$ <u><u>144,194</u></u>	

COLLIN COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

COURT REPORTS SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 230,000	\$ 230,000	\$ 282,828	\$ 52,828
Total revenues	<u>230,000</u>	<u>230,000</u>	<u>282,828</u>	<u>52,828</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	267,140	267,140	265,802	1,338
County Courts - maintenance and operating	84,360	84,360	58,321	26,039
Justice of the Peace - maintenance and operating	<u>8,500</u>	<u>8,500</u>	<u>1,894</u>	<u>6,606</u>
Total expenditures	<u>360,000</u>	<u>360,000</u>	<u>326,017</u>	<u>33,983</u>
Excess (deficiency) of revenues over expenditures	(130,000)	(130,000)	(43,189)	<u>\$ 86,811</u>
Fund balance - beginning	<u>230,723</u>	<u>230,723</u>	<u>230,723</u>	
Fund balance - ending	<u>\$ 100,723</u>	<u>\$ 100,723</u>	<u>\$ 187,534</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 395,000	\$ 395,000	\$ 494,142	\$ 99,142
Miscellaneous	18,000	18,000	22,296	4,296
Total revenues	<u>413,000</u>	<u>413,000</u>	<u>516,438</u>	<u>103,438</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	156,469	158,448	158,448	-
Training and travel	2,800	2,800	2,383	417
Maintenance and operating	220,993	219,014	201,411	17,603
Total Judicial	<u>380,262</u>	<u>380,262</u>	<u>362,242</u>	<u>18,020</u>
Total expenditures	<u>380,262</u>	<u>380,262</u>	<u>362,242</u>	<u>18,020</u>
Excess (deficiency) of revenues over expenditures	32,738	32,738	154,196	\$ <u><u>121,458</u></u>
Fund balance - beginning	<u>2,797,642</u>	<u>2,797,642</u>	<u>2,797,642</u>	
Fund balance - ending	<u>\$ 2,830,380</u>	<u>\$ 2,830,380</u>	<u>\$ 2,951,838</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ 10	\$ 10	\$ 19	\$ 9
Miscellaneous	<u>-</u>	<u>-</u>	<u>121</u>	<u>121</u>
Total revenues	<u>10</u>	<u>10</u>	<u>140</u>	<u>130</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10	10	140	\$ <u>130</u>
Fund balance - beginning	<u>9,081</u>	<u>9,081</u>	<u>9,081</u>	
Fund balance - ending	\$ <u><u>9,091</u></u>	\$ <u><u>9,091</u></u>	\$ <u><u>9,221</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, 2016

	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>6</u>	\$ <u>1</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5	5	6	\$ <u><u>1</u></u>
Fund balance - beginning	<u>2,784</u>	<u>2,784</u>	<u>2,784</u>	
Fund balance - ending	\$ <u><u>2,789</u></u>	\$ <u><u>2,789</u></u>	\$ <u><u>2,790</u></u>	

COLLIN COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

COUNTY CLERK RECORDS MANAGEMENT PRESERVATION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 922,000	\$ 922,000	\$ 1,722,041	\$ 800,041
Total revenues	<u>922,000</u>	<u>922,000</u>	<u>1,722,041</u>	<u>800,041</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	319,568	320,769	317,691	3,078
Training and travel	22,891	22,891	-	22,891
Maintenance and operating	<u>1,387,917</u>	<u>1,387,917</u>	<u>186,444</u>	<u>1,201,473</u>
Total General administration	<u>1,730,376</u>	<u>1,731,577</u>	<u>504,135</u>	<u>1,227,442</u>
Capital outlay - general administration	<u>27,785</u>	<u>27,785</u>	<u>4,711</u>	<u>23,074</u>
Total expenditures	<u>1,758,161</u>	<u>1,759,362</u>	<u>508,846</u>	<u>1,250,516</u>
Excess (deficiency) of revenues over expenditures	(836,161)	(837,362)	1,213,195	<u>\$ 2,050,557</u>
Fund balance - beginning	<u>4,516,800</u>	<u>4,516,800</u>	<u>4,516,800</u>	
Fund balance - ending	<u>\$ 3,680,639</u>	<u>\$ 3,679,438</u>	<u>\$ 5,729,995</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 49,000	\$ 49,000	\$ 56,744	\$ 7,744
Interest	100	100	-	(100)
Total revenues	<u>49,100</u>	<u>49,100</u>	<u>56,744</u>	<u>7,644</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	<u>120,183</u>	<u>120,183</u>	<u>118,131</u>	<u>2,052</u>
Total Judicial	<u>120,183</u>	<u>120,183</u>	<u>118,131</u>	<u>2,052</u>
Total expenditures	<u>120,183</u>	<u>120,183</u>	<u>118,131</u>	<u>2,052</u>
Excess (deficiency) of revenues over expenditures	(71,083)	(71,083)	(61,387)	\$ <u>9,696</u>
Fund balance - beginning	<u>380,072</u>	<u>380,072</u>	<u>380,072</u>	
Fund balance - ending	<u>\$ 308,989</u>	<u>\$ 308,989</u>	<u>\$ 318,685</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 50	\$ 50
Interest	5	5	-	(5)
Total revenues	<u>5</u>	<u>5</u>	<u>50</u>	<u>45</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5	5	50	<u>\$ 45</u>
Fund balance - beginning	<u>261</u>	<u>261</u>	<u>261</u>	
Fund balance - ending	<u>\$ 266</u>	<u>\$ 266</u>	<u>\$ 311</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 83,000	\$ 83,000	\$ 100,264	\$ 17,264
Total revenues	<u>83,000</u>	<u>83,000</u>	<u>100,264</u>	<u>17,264</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	21,395	21,395	13,924	7,471
Maintenance and operating	<u>138,510</u>	<u>204,312</u>	<u>68,221</u>	<u>136,091</u>
Total Judicial	<u>159,905</u>	<u>225,707</u>	<u>82,145</u>	<u>143,562</u>
Capital outlay - judicial	<u>11,010</u>	<u>483,430</u>	<u>222,510</u>	<u>260,920</u>
Total expenditures	<u>170,915</u>	<u>709,137</u>	<u>304,655</u>	<u>404,482</u>
Excess (deficiency) of revenues over expenditures	(87,915)	(626,137)	(204,391)	\$ <u>421,746</u>
Fund balance - beginning	<u>758,941</u>	<u>758,941</u>	<u>758,941</u>	
Fund balance - ending	<u>\$ 671,026</u>	<u>\$ 132,804</u>	<u>\$ 554,550</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services:				
County Clerk security fees	\$ 169,000	\$ 169,000	\$ 218,285	\$ 49,285
District Clerk security fees	40,000	40,000	54,702	14,702
Justice of the Peace civil court fees	43,000	43,000	48,789	5,789
Total Fees and charges for services	<u>252,000</u>	<u>252,000</u>	<u>321,776</u>	<u>69,776</u>
Total revenues	<u>252,000</u>	<u>252,000</u>	<u>321,776</u>	<u>69,776</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	698,634	698,634	619,238	79,396
Training and travel	1,400	1,400	-	1,400
Maintenance and operating	35,928	35,928	33,625	2,303
Total Judicial	<u>735,962</u>	<u>735,962</u>	<u>652,863</u>	<u>83,099</u>
Public facilities:				
Maintenance and operating	51,723	51,723	34,834	16,889
Total Public facilities	<u>51,723</u>	<u>51,723</u>	<u>34,834</u>	<u>16,889</u>
Total expenditures	<u>787,685</u>	<u>787,685</u>	<u>687,697</u>	<u>99,988</u>
Excess (deficiency) of revenues over expenditures	<u>(535,685)</u>	<u>(535,685)</u>	<u>(365,921)</u>	<u>169,764</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>(185,685)</u>	<u>(185,685)</u>	<u>(15,921)</u>	<u>\$ 169,764</u>
Fund balance - beginning	<u>335,834</u>	<u>335,834</u>	<u>335,834</u>	
Fund balance - ending	<u>\$ 150,149</u>	<u>\$ 150,149</u>	<u>\$ 319,913</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, 2016

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ -	\$ 71,390	\$ 71,390	\$ -
Interest	<u>5</u>	<u>5</u>	<u>252</u>	<u>247</u>
Total revenues	<u>5</u>	<u>71,395</u>	<u>71,642</u>	<u>247</u>
Expenditures:				
Current:				
General administration - maintenance and operating	<u>85,808</u>	<u>85,808</u>	<u>85,807</u>	<u>1</u>
Total expenditures	<u>85,808</u>	<u>85,808</u>	<u>85,807</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	(85,803)	(14,413)	(14,165)	\$ <u><u>248</u></u>
Fund balance - beginning	<u>85,907</u>	<u>85,907</u>	<u>85,907</u>	
Fund balance - ending	\$ <u><u>104</u></u>	\$ <u><u>71,494</u></u>	\$ <u><u>71,742</u></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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 500	\$ 500	\$ 500	\$ -
Total revenues	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	500	500	500	\$ <u>-</u>
Fund balance - beginning	<u>5,444</u>	<u>5,444</u>	<u>5,444</u>	
Fund balance - ending	<u>\$ 5,944</u>	<u>\$ 5,944</u>	<u>\$ 5,944</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 460,000	\$ 460,000	\$ 636,481	\$ 176,481
Interest	1,000	1,000	12,342	11,342
Total revenues	<u>461,000</u>	<u>461,000</u>	<u>648,823</u>	<u>187,823</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	200,000	200,000	200,000	-
Training and travel	17,000	17,000	5,710	11,290
Maintenance and operating	<u>551,098</u>	<u>1,112,372</u>	<u>768,693</u>	<u>343,679</u>
Total General administration	<u>768,098</u>	<u>1,329,372</u>	<u>974,403</u>	<u>354,969</u>
Capital outlay - general administration	<u>-</u>	<u>26,500</u>	<u>-</u>	<u>26,500</u>
Total expenditures	<u>768,098</u>	<u>1,355,872</u>	<u>974,403</u>	<u>381,469</u>
Excess (deficiency) of revenues over expenditures	(307,098)	(894,872)	(325,580)	\$ <u>569,292</u>
Fund balance - beginning	<u>2,716,171</u>	<u>2,716,171</u>	<u>2,716,171</u>	
Fund balance - ending	<u>\$ 2,409,073</u>	<u>\$ 1,821,299</u>	<u>\$ 2,390,591</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, 2016

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues - interest	\$ <u>10</u>	\$ <u>10</u>	\$ <u>27</u>	\$ <u>17</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10	10	27	\$ <u><u>17</u></u>
Fund balance - beginning	<u>13,292</u>	<u>13,292</u>	<u>13,292</u>	
Fund balance - ending	\$ <u><u>13,302</u></u>	\$ <u><u>13,302</u></u>	\$ <u><u>13,319</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, 2016

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues - interest	\$ -	\$ -	\$ 66	\$ 66
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	66	\$ <u>66</u>
Fund balance - beginning	15,369	15,369	15,369	
Fund balance - ending	<u>\$ 15,369</u>	<u>\$ 15,369</u>	<u>\$ 15,435</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 2,000	\$ 2,000	\$ 7,104	\$ 5,104
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>7,104</u>	<u>5,104</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	2,000	2,000	7,104	\$ <u>5,104</u>
Fund balance - beginning	<u>14,880</u>	<u>14,880</u>	<u>14,880</u>	
Fund balance - ending	<u>\$ 16,880</u>	<u>\$ 16,880</u>	<u>\$ 21,984</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 199,000	\$ 199,000	\$ 251,687	\$ 52,687
Total revenues	<u>199,000</u>	<u>199,000</u>	<u>251,687</u>	<u>52,687</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	504,695	504,695	394,327	110,368
Total General administration	<u>504,695</u>	<u>504,695</u>	<u>394,327</u>	<u>110,368</u>
Capital outlay - general administration	379,404	379,404	366,994	12,410
Total expenditures	<u>884,099</u>	<u>884,099</u>	<u>761,321</u>	<u>122,778</u>
Excess (deficiency) of revenues over expenditures	(685,099)	(685,099)	(509,634)	\$ <u>175,465</u>
Fund balance - beginning	<u>1,108,013</u>	<u>1,108,013</u>	<u>1,108,013</u>	
Fund balance - ending	<u>\$ 422,914</u>	<u>\$ 422,914</u>	<u>\$ 598,379</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, 2016

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 32,000	\$ 32,000	\$ 39,986	\$ 7,986
Total revenues	<u>32,000</u>	<u>32,000</u>	<u>39,986</u>	<u>7,986</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	32,000	32,000	39,986	\$ <u>7,986</u>
Fund balance - beginning	<u>225,456</u>	<u>225,456</u>	<u>225,456</u>	
Fund balance - ending	<u>\$ 257,456</u>	<u>\$ 257,456</u>	<u>\$ 265,442</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 55,000	\$ 55,000	\$ 103,065	\$ 48,065
Miscellaneous	-	-	1,736	1,736
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>104,801</u>	<u>49,801</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
Maintenance and operating	<u>69,832</u>	<u>69,832</u>	<u>33,544</u>	<u>36,288</u>
Total County Courts	<u>69,832</u>	<u>69,832</u>	<u>33,544</u>	<u>36,288</u>
District Courts:				
Training and travel	<u>8,500</u>	<u>13,500</u>	<u>5,898</u>	<u>7,602</u>
Maintenance and operating	<u>96,248</u>	<u>126,164</u>	<u>34,332</u>	<u>91,832</u>
Total District Courts	<u>104,748</u>	<u>139,664</u>	<u>40,230</u>	<u>99,434</u>
Total Judicial	<u>174,580</u>	<u>209,496</u>	<u>73,774</u>	<u>135,722</u>
Total expenditures	<u>174,580</u>	<u>209,496</u>	<u>73,774</u>	<u>135,722</u>
Excess (deficiency) of revenues over expenditures	(119,580)	(154,496)	31,027	<u>\$ 185,523</u>
Fund balance - beginning	<u>211,123</u>	<u>211,123</u>	<u>211,123</u>	
Fund balance - ending	<u>\$ 91,543</u>	<u>\$ 56,627</u>	<u>\$ 242,150</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 41,000	\$ 41,000	\$ 55,512	\$ 14,512
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>55,512</u>	<u>14,512</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>1,568</u>	<u>5,033</u>	<u>4,105</u>	<u>928</u>
Total Judicial	<u>1,568</u>	<u>5,033</u>	<u>4,105</u>	<u>928</u>
Total expenditures	<u>1,568</u>	<u>5,033</u>	<u>4,105</u>	<u>928</u>
Excess (deficiency) of revenues over expenditures	39,432	35,967	51,407	\$ <u>15,440</u>
Fund balance - beginning	<u>189,759</u>	<u>189,759</u>	<u>189,759</u>	
Fund balance - ending	\$ <u><u>229,191</u></u>	\$ <u><u>225,726</u></u>	\$ <u><u>241,166</u></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, 2016

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 24,000	\$ 24,000	\$ 52,691	\$ 28,691
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>52,691</u>	<u>28,691</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>3,090</u>	<u>7,090</u>	<u>1,860</u>	<u>5,230</u>
Total Judicial	<u>3,090</u>	<u>7,090</u>	<u>1,860</u>	<u>5,230</u>
Total expenditures	<u>3,090</u>	<u>7,090</u>	<u>1,860</u>	<u>5,230</u>
Excess (deficiency) of revenues over expenditures	20,910	16,910	50,831	\$ <u>33,921</u>
Fund balance - beginning	<u>138,320</u>	<u>138,320</u>	<u>138,320</u>	
Fund balance - ending	<u>\$ 159,230</u>	<u>\$ 155,230</u>	<u>\$ 189,151</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
State funds	\$ 40,000	\$ 40,000	\$ 78,111	\$ 38,111
Interest	<u>-</u>	<u>-</u>	<u>2,072</u>	<u>2,072</u>
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>80,183</u>	<u>40,183</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	57,562	57,562	-	57,562
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>69,913</u>	<u>69,913</u>	<u>-</u>	<u>69,913</u>
Total expenditures	<u>69,913</u>	<u>69,913</u>	<u>-</u>	<u>69,913</u>
Excess (deficiency) of revenues over expenditures	(29,913)	(29,913)	80,183	\$ <u>110,096</u>
Fund balance - beginning	<u>448,781</u>	<u>448,781</u>	<u>448,781</u>	
Fund balance - ending	\$ <u>418,868</u>	\$ <u>418,868</u>	\$ <u>528,964</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, 2016

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 35,000	\$ 35,000	\$ 52,239	\$ 17,239
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>52,239</u>	<u>17,239</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	35,000	35,000	52,239	<u>\$ 17,239</u>
Fund balance - beginning	<u>288,811</u>	<u>288,811</u>	<u>288,811</u>	
Fund balance - ending	<u>\$ 323,811</u>	<u>\$ 323,811</u>	<u>\$ 341,050</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, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 70,000	\$ 70,000	\$ 91,844	\$ 21,844
Total revenues	<u>70,000</u>	<u>70,000</u>	<u>91,844</u>	<u>21,844</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>200,000</u>	<u>200,000</u>	<u>100,000</u>	<u>100,000</u>
Total Judicial	<u>200,000</u>	<u>200,000</u>	<u>100,000</u>	<u>100,000</u>
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>100,000</u>	<u>100,000</u>
Excess (deficiency) of revenues over expenditures	(130,000)	(130,000)	(8,156)	\$ <u><u>121,844</u></u>
Fund balance - beginning	<u>415,353</u>	<u>415,353</u>	<u>415,353</u>	
Fund balance - ending	\$ <u><u>285,353</u></u>	\$ <u><u>285,353</u></u>	\$ <u><u>407,197</u></u>	

COLLIN COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

JUSTICE COURT BUILDING SECURITY SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 11,000	\$ 11,000	\$ 15,268	\$ 4,268
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>15,268</u>	<u>4,268</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	11,000	11,000	15,268	\$ <u>4,268</u>
Fund balance - beginning	<u>202,934</u>	<u>202,934</u>	<u>202,934</u>	
Fund balance - ending	<u><u>\$ 213,934</u></u>	<u><u>\$ 213,934</u></u>	<u><u>\$ 218,202</u></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, 2016

	Budget			Variance with
	Original	Final	Actual	Final Budget
				positive
				(negative)
Revenues:				
Fees and charges for services	\$ 5,300	\$ 5,300	\$ 13,792	\$ 8,492
Total revenues	<u>5,300</u>	<u>5,300</u>	<u>13,792</u>	<u>8,492</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,300	5,300	13,792	\$ <u>8,492</u>
Fund balance - beginning	<u>18,876</u>	<u>18,876</u>	<u>18,876</u>	
Fund balance - ending	<u><u>\$ 24,176</u></u>	<u><u>\$ 24,176</u></u>	<u><u>\$ 32,668</u></u>	

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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, 2016 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
Series 2015 - \$3,675,000 issued 08/18/15
Series 2016 - \$4,045,000 issued 07/28/16

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, 2016

	1999	2001	2003	2007					Nonmajor
	Permanent	Permanent	Permanent	Permanent					Capital
	Improvement	Improvement	Improvement	Improvement	1995	1999	2003		Project
	Bond	Bond	Bond	Bond	Road Bond	Road Bond	Road Bond	Tax Notes	Funds
Assets									Total
Cash	\$ 1,054	\$ 208	\$ 1,439	\$ 3,989	\$ 309	\$ 1,723	\$ 2,829	\$ 2,605	\$ 14,156
Investments	220,915	1,170,408	664,984	9,218,474	171,324	2,946,899	5,895,288	10,538,095	30,826,387
Receivables:									
Advance to other funds	-	-	-	-	-	1,340,558	14,499	-	1,355,057
Total assets	<u>\$ 221,969</u>	<u>\$ 1,170,616</u>	<u>\$ 666,423</u>	<u>\$ 9,222,463</u>	<u>\$ 171,633</u>	<u>\$ 4,289,180</u>	<u>\$ 5,912,616</u>	<u>\$ 10,540,700</u>	<u>\$ 32,195,600</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ 623,088	\$ -	\$ 38,752	\$ 333,212	\$ 57,074	\$ 1,052,126
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>623,088</u>	<u>-</u>	<u>38,752</u>	<u>333,212</u>	<u>57,074</u>	<u>1,052,126</u>
Fund balances:									
Nonspendable	-	-	-	-	-	1,340,558	14,499	-	1,355,057
Restricted	221,969	1,170,616	666,423	8,599,375	171,633	2,909,870	5,564,905	10,483,626	29,788,417
Total fund balances	<u>221,969</u>	<u>1,170,616</u>	<u>666,423</u>	<u>8,599,375</u>	<u>171,633</u>	<u>4,250,428</u>	<u>5,579,404</u>	<u>10,483,626</u>	<u>31,143,474</u>
Total liabilities and fund balances	<u>\$ 221,969</u>	<u>\$ 1,170,616</u>	<u>\$ 666,423</u>	<u>\$ 9,222,463</u>	<u>\$ 171,633</u>	<u>\$ 4,289,180</u>	<u>\$ 5,912,616</u>	<u>\$ 10,540,700</u>	<u>\$ 32,195,600</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, 2016

	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	\$ -	\$ -	\$ -	\$ -	\$ 15,091	\$ -	\$ -	\$ -	\$ 15,091
Other local government funds	-	-	-	-	-	194,115	-	-	194,115
Interest	1,154	5,197	2,882	33,344	695	12,596	35,698	46,768	138,334
Miscellaneous	-	-	-	-	-	-	-	1,400,000	1,400,000
Total revenues	<u>1,154</u>	<u>5,197</u>	<u>2,882</u>	<u>33,344</u>	<u>15,786</u>	<u>206,711</u>	<u>35,698</u>	<u>1,446,768</u>	<u>1,747,540</u>
Expenditures:									
Capital outlay:									
General administration	-	-	-	-	-	-	-	1,130,072	1,130,072
Public facilities	135,300	34,490	-	-	-	-	-	-	169,790
Public transportation	-	-	-	-	-	190,535	3,836,501	-	4,027,036
Culture and recreation	-	-	5,206	2,244,595	-	-	-	-	2,249,801
Total expenditures	<u>135,300</u>	<u>34,490</u>	<u>5,206</u>	<u>2,244,595</u>	<u>-</u>	<u>190,535</u>	<u>3,836,501</u>	<u>1,130,072</u>	<u>7,576,699</u>
Excess (deficiency) of revenues									
over (under) expenditures	(134,146)	(29,293)	(2,324)	(2,211,251)	15,786	16,176	(3,800,803)	316,696	(5,829,159)
Other financing sources (uses):									
Debt issuance	-	-	-	2,145,000	-	-	-	-	2,145,000
Premium on sale of bonds	-	-	-	155,000	-	-	-	-	155,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,300,000</u>
Net change in fund balance	(134,146)	(29,293)	(2,324)	88,749	15,786	16,176	(3,800,803)	316,696	(3,529,159)
Fund balance – beginning	<u>356,115</u>	<u>1,199,909</u>	<u>668,747</u>	<u>8,510,626</u>	<u>155,847</u>	<u>4,234,252</u>	<u>9,380,207</u>	<u>10,166,930</u>	<u>34,672,633</u>
Fund balance – ending	<u>\$ 221,969</u>	<u>\$ 1,170,616</u>	<u>\$ 666,423</u>	<u>\$ 8,599,375</u>	<u>\$ 171,633</u>	<u>\$ 4,250,428</u>	<u>\$ 5,579,404</u>	<u>\$ 10,483,626</u>	<u>\$ 31,143,474</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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,234,857	\$ 1,154	\$ 3,236,011	\$ 3,236,011
Miscellaneous	<u>191,042</u>	<u>-</u>	<u>191,042</u>	<u>191,042</u>
Total revenues	<u>3,425,899</u>	<u>1,154</u>	<u>3,427,053</u>	<u>3,427,053</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,697,956	135,300	34,833,256	35,055,225
Old Collin County Courthouse	1,000,000	-	1,000,000	1,000,000
Land for park and open space	<u>6,063,581</u>	<u>-</u>	<u>6,063,581</u>	<u>6,063,581</u>
Total expenditures	<u>41,761,537</u>	<u>135,300</u>	<u>41,896,837</u>	<u>42,118,806</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,335,638)</u>	<u>(134,146)</u>	<u>(38,469,784)</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>\$ 356,115</u>	<u>(134,146)</u>	<u>\$ 221,969</u>	<u>\$ -</u>
Fund balance – beginning		<u>356,115</u>		
Fund balance – ending		<u>\$ 221,969</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, 2016

	<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	1,539,500	5,197	1,544,697	1,544,697
Miscellaneous	4,950	-	4,950	4,950
Total revenues	<u>1,620,513</u>	<u>5,197</u>	<u>1,625,710</u>	<u>1,625,710</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>26,317,924</u>	<u>34,490</u>	<u>26,352,414</u>	<u>27,523,030</u>
Total expenditures	<u>26,317,924</u>	<u>34,490</u>	<u>26,352,414</u>	<u>27,523,030</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,697,411)</u>	<u>(29,293)</u>	<u>(24,726,704)</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>\$ 1,199,909</u>	<u>(29,293)</u>	<u>\$ 1,170,616</u>	<u>\$ -</u>
Fund balance – beginning		1,199,909		
Fund balance – ending		<u>\$ 1,170,616</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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,782,875	\$ 2,882	\$ 3,785,757	\$ 3,785,757
Total revenues	<u>3,782,875</u>	<u>2,882</u>	<u>3,785,757</u>	<u>3,785,757</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	79,672,874	-	79,672,874	80,339,297
Land for park and open space	<u>10,448,799</u>	<u>5,206</u>	<u>10,454,005</u>	<u>10,454,005</u>
Total expenditures	<u>90,121,673</u>	<u>5,206</u>	<u>90,126,879</u>	<u>90,793,302</u>
Excess (deficiency) of revenues over (under) expenditures	(86,338,798)	(2,324)	(86,341,122)	(87,007,545)
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>\$ 668,747</u>	(2,324)	<u>\$ 666,423</u>	<u>\$ -</u>
Fund balance – beginning		<u>668,747</u>		
Fund balance – ending		<u><u>\$ 666,423</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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 289,630	\$ 33,344	\$ 322,974	\$ 322,974
Total revenues	<u>289,630</u>	<u>33,344</u>	<u>322,974</u>	<u>322,974</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	29,429,804	-	29,429,804	38,029,179
Land for park and open space including joint county-city projects	<u>7,465,344</u>	<u>2,244,595</u>	<u>9,709,939</u>	<u>9,709,939</u>
Total expenditures	<u>36,895,148</u>	<u>2,244,595</u>	<u>39,139,743</u>	<u>47,739,118</u>
Excess (deficiency) of revenues over (under) expenditures	(36,605,518)	(2,211,251)	(38,816,769)	(47,416,144)
Other financing sources (uses):				
Debt issuance	43,158,108	2,145,000	45,303,108	45,303,108
Premium on sale of bonds	<u>1,958,036</u>	<u>155,000</u>	<u>2,113,036</u>	<u>2,113,036</u>
Total other financing sources (uses)	<u>45,116,144</u>	<u>2,300,000</u>	<u>47,416,144</u>	<u>47,416,144</u>
Net change in fund balance	\$ <u>8,510,626</u>	88,749	\$ <u>8,599,375</u>	\$ <u>-</u>
Fund balance – beginning		<u>8,510,626</u>		
Fund balance – ending		<u>\$ 8,599,375</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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - special assessment	\$ 209,241	\$ 15,091	\$ 224,332	\$ 224,332
Other local government funds	862,610	-	862,610	862,610
Interest	2,042,956	695	2,043,651	2,043,651
Miscellaneous	332,049	-	332,049	332,049
Total revenues	<u>3,446,856</u>	<u>15,786</u>	<u>3,462,642</u>	<u>3,462,642</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,329,491</u>	<u>-</u>	<u>50,329,491</u>	<u>50,501,124</u>
Total expenditures	<u>50,329,491</u>	<u>-</u>	<u>50,329,491</u>	<u>50,501,124</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,882,635)</u>	<u>15,786</u>	<u>(46,866,849)</u>	<u>(47,038,482)</u>
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	695,747	-	695,747	695,747
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>\$ 155,847</u>	<u>15,786</u>	<u>\$ 171,633</u>	<u>\$ -</u>
Fund balance – beginning		<u>155,847</u>		
Fund balance – ending		<u>\$ 171,633</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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 2,304,473	\$ 194,115	\$ 2,498,588	\$ 2,498,588
Interest	<u>10,455,657</u>	<u>12,596</u>	<u>10,468,253</u>	<u>10,468,253</u>
Total revenues	<u>12,760,130</u>	<u>206,711</u>	<u>12,966,841</u>	<u>12,966,841</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>91,073,962</u>	<u>190,535</u>	<u>91,264,497</u>	<u>95,514,925</u>
Total expenditures	<u>91,073,962</u>	<u>190,535</u>	<u>91,264,497</u>	<u>95,514,925</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(78,313,832)</u>	<u>16,176</u>	<u>(78,297,656)</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>\$ 4,234,252</u>	<u>16,176</u>	<u>\$ 4,250,428</u>	<u>\$ -</u>
Fund balance – beginning		<u>4,234,252</u>		
Fund balance – ending		<u>\$ 4,250,428</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, 2016

	<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	12,602,719	35,698	12,638,417	12,638,417
Miscellaneous	35,000	-	35,000	35,000
Total revenues	<u>14,528,327</u>	<u>35,698</u>	<u>14,564,025</u>	<u>14,564,025</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>147,169,656</u>	<u>3,836,501</u>	<u>151,006,157</u>	<u>156,585,561</u>
Total expenditures	<u>147,169,656</u>	<u>3,836,501</u>	<u>151,006,157</u>	<u>156,585,561</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(132,641,329)</u>	<u>(3,800,803)</u>	<u>(136,442,132)</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>\$ 9,380,207</u>	<u>(3,800,803)</u>	<u>\$ 5,579,404</u>	<u>\$ -</u>
Fund balance – beginning		<u>9,380,207</u>		
Fund balance – ending		<u>\$ 5,579,404</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, 2016

	<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	3,695,372	46,768	3,742,140	3,742,140
Miscellaneous	<u>78,855</u>	<u>1,400,000</u>	<u>1,478,855</u>	<u>1,478,855</u>
Total revenues	<u>5,661,599</u>	<u>1,446,768</u>	<u>7,108,367</u>	<u>7,108,367</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>43,940,606</u>	<u>1,130,072</u>	<u>45,070,678</u>	<u>55,554,304</u>
Total expenditures	<u>43,940,606</u>	<u>1,130,072</u>	<u>45,070,678</u>	<u>55,554,304</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,279,007)</u>	<u>316,696</u>	<u>(37,962,311)</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>
Transfers in	-	-	-	-
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>\$ 10,166,930</u>	<u>316,696</u>	<u>\$ 10,483,626</u>	<u>\$ -</u>
Fund balance – beginning		<u>10,166,930</u>		
Fund balance – ending		<u>\$ 10,483,626</u>		

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INTERNAL SERVICE FUNDS

LIABILITY INSURANCE FUND - to account for receipt of insurance premiums from other funds and interest earnings as well as expenses for claims of the County's self-insured liability program.

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

FLEXIBLE BENEFITS FUND – to account for the receipts and expenditures of an employee benefit plan for the County under Section 125 of the Internal Revenue Code.

UNEMPLOYMENT ASSESSMENT FUND – to account for the assessments incurred in other funds and the payment of those unemployment assessments.

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

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

COLLIN COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2016

Assets	<u>Liability Insurance</u>	<u>Workers Compensation Insurance</u>	<u>Flexible Benefits</u>	<u>Unemployment Assessment</u>	<u>Insurance Claim</u>	<u>Employee Paid Benefits</u>	<u>Total</u>
Current assets:							
Cash	\$ 9,158	\$ 92,224	\$ 109,411	\$ 30,559	\$ 6,047,083	\$ 40,387	\$ 6,328,822
Investments	2,660,021	1,740,440	163,469	720,147	1,049,058	-	6,333,135
Receivables:							
Miscellaneous receivables	<u>1,689</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,689</u>
Total current assets	<u>2,670,868</u>	<u>1,832,664</u>	<u>272,880</u>	<u>750,706</u>	<u>7,096,141</u>	<u>40,387</u>	<u>12,663,646</u>
Total assets	<u>\$ 2,670,868</u>	<u>\$ 1,832,664</u>	<u>\$ 272,880</u>	<u>\$ 750,706</u>	<u>\$ 7,096,141</u>	<u>\$ 40,387</u>	<u>\$ 12,663,646</u>
Liabilities							
Current liabilities:							
Accounts payable	\$ -	\$ 52,585	\$ 28,234	\$ 19,415	\$ 412,581	\$ 27,387	\$ 540,202
Payroll payable	-	-	-	-	3,742	-	3,742
Claims payable	<u>446,232</u>	<u>637,974</u>	<u>-</u>	<u>-</u>	<u>855,184</u>	<u>-</u>	<u>1,939,390</u>
Total current liabilities	<u>446,232</u>	<u>690,559</u>	<u>28,234</u>	<u>19,415</u>	<u>1,271,507</u>	<u>27,387</u>	<u>2,483,334</u>
Total liabilities	<u>446,232</u>	<u>690,559</u>	<u>28,234</u>	<u>19,415</u>	<u>1,271,507</u>	<u>27,387</u>	<u>2,483,334</u>
Net Position							
Unrestricted	<u>2,224,636</u>	<u>1,142,105</u>	<u>244,646</u>	<u>731,291</u>	<u>5,824,634</u>	<u>13,000</u>	<u>10,180,312</u>
Total net position	<u>\$ 2,224,636</u>	<u>\$ 1,142,105</u>	<u>\$ 244,646</u>	<u>\$ 731,291</u>	<u>\$ 5,824,634</u>	<u>\$ 13,000</u>	<u>\$ 10,180,312</u>

COLLIN COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Total
Operating revenues:							
Premiums	\$ 1,565,000	\$ 885,000	\$ 3,474,065	\$ 89,781	\$ 24,250,993	\$ 316,657	\$ 30,581,496
Other	<u>2,347</u>	<u>106,048</u>	<u>-</u>	<u>-</u>	<u>3,040,323</u>	<u>-</u>	<u>3,148,718</u>
Total operating revenues	<u>1,567,347</u>	<u>991,048</u>	<u>3,474,065</u>	<u>89,781</u>	<u>27,291,316</u>	<u>316,657</u>	<u>33,730,214</u>
Operating expenses:							
Administration	-	116,174	-	-	3,126,761	-	3,242,935
Benefits	<u>907,528</u>	<u>311,331</u>	<u>3,477,745</u>	<u>52,697</u>	<u>20,795,178</u>	<u>331,156</u>	<u>25,875,635</u>
Total operating expenses	<u>907,528</u>	<u>427,505</u>	<u>3,477,745</u>	<u>52,697</u>	<u>23,921,939</u>	<u>331,156</u>	<u>29,118,570</u>
Operating income (loss)	659,819	563,543	(3,680)	37,084	3,369,377	(14,499)	4,611,644
Nonoperating revenues (expenses):							
Interest income	<u>10,420</u>	<u>7,282</u>	<u>-</u>	<u>3,097</u>	<u>12,856</u>	<u>-</u>	<u>33,655</u>
Total nonoperating revenues (expenses)	<u>10,420</u>	<u>7,282</u>	<u>-</u>	<u>3,097</u>	<u>12,856</u>	<u>-</u>	<u>33,655</u>
Change in net position	670,239	570,825	(3,680)	40,181	3,382,233	(14,499)	4,645,299
Total net position – beginning	<u>1,554,397</u>	<u>571,280</u>	<u>248,326</u>	<u>691,110</u>	<u>2,442,401</u>	<u>27,499</u>	<u>5,535,013</u>
Total net position – ending	<u>\$ 2,224,636</u>	<u>\$ 1,142,105</u>	<u>\$ 244,646</u>	<u>\$ 731,291</u>	<u>\$ 5,824,634</u>	<u>\$ 13,000</u>	<u>\$ 10,180,312</u>

COLLIN COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Total
Cash flows from operating activities:							
Receipts from customers and users	\$ 1,565,000	\$ 885,000	\$ 3,474,064	\$ 89,781	\$ 24,641,772	\$ 316,657	\$ 30,972,274
Insurance recovery	2,347	106,048	-	-	3,040,323	-	3,148,718
Administration costs	-	(116,174)	-	-	(3,126,761)	-	(3,242,935)
Benefits paid	(907,528)	(322,979)	(3,472,649)	(48,051)	(23,370,252)	(331,918)	(28,453,377)
Net cash provided (used) by operating activities	<u>659,819</u>	<u>551,895</u>	<u>1,415</u>	<u>41,730</u>	<u>1,185,082</u>	<u>(15,261)</u>	<u>2,424,680</u>
Cash flows from investing activities:							
Sale (Purchases) of investments	(671,406)	(986,013)	-	(41,049)	1,142,393	-	(556,075)
Interest income	<u>10,420</u>	<u>7,283</u>	<u>-</u>	<u>3,095</u>	<u>12,857</u>	<u>-</u>	<u>33,655</u>
Net cash provided (used) by investing activities	<u>(660,986)</u>	<u>(978,730)</u>	<u>-</u>	<u>(37,954)</u>	<u>1,155,250</u>	<u>-</u>	<u>(522,420)</u>
Net increase (decrease) in cash and cash equivalents	(1,167)	(426,835)	1,415	3,776	2,340,332	(15,261)	1,902,260
Cash and cash equivalents – October 1, 2015	<u>10,325</u>	<u>519,059</u>	<u>107,996</u>	<u>26,783</u>	<u>3,706,751</u>	<u>55,648</u>	<u>4,426,562</u>
Cash and cash equivalents – September 30, 2016	<u>\$ 9,158</u>	<u>\$ 92,224</u>	<u>\$ 109,411</u>	<u>\$ 30,559</u>	<u>\$ 6,047,083</u>	<u>\$ 40,387</u>	<u>\$ 6,328,822</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	<u>\$ 659,819</u>	<u>\$ 563,543</u>	<u>\$ (3,680)</u>	<u>\$ 37,084</u>	<u>\$ 3,369,377</u>	<u>\$ (14,499)</u>	<u>\$ 4,611,644</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Change in intergovernmental receivable	\$ -	\$ -	\$ -	\$ -	\$ 390,779	\$ -	\$ 390,779
Change in accounts payable	-	(11,648)	5,095	4,646	(2,572,284)	(762)	(2,574,953)
Change in payroll payable	-	-	-	-	(2,790)	-	(2,790)
Total adjustments	<u>-</u>	<u>(11,648)</u>	<u>5,095</u>	<u>4,646</u>	<u>(2,184,295)</u>	<u>(762)</u>	<u>(2,186,964)</u>
Net cash provided (used) by operating activities	<u>\$ 659,819</u>	<u>\$ 551,895</u>	<u>\$ 1,415</u>	<u>\$ 41,730</u>	<u>\$ 1,185,082</u>	<u>\$ (15,261)</u>	<u>\$ 2,424,680</u>

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AGENCY FUNDS

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

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

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

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

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

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

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

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

JUSTICE OF THE PEACE FUNDS – to account for the collection and disbursement of fines and fees by precinct (1, 2, 3-1, 3-2, and 4.)

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 RESTITUTION FUND – to account for collection and disbursement of restitution ordered.

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 (1, 2, 3, and 4.)

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

DETENTION BONDS FUND - to account for the collection and disbursement of detention bond activity.

COLLIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

<u>UNCLAIMED HOLDINGS</u>	Balance October 1, 2015	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 2016
<u>Assets</u>				
Cash	\$ 2,896	\$ 108,378	\$ 111,018	\$ 256
Investments	267,778	73,491	38,491	302,778
Total assets	<u>\$ 270,674</u>	<u>\$ 181,869</u>	<u>\$ 149,509</u>	<u>\$ 303,034</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 270,674	\$ 73,370	\$ 41,010	\$ 303,034
Total liabilities	<u>\$ 270,674</u>	<u>\$ 73,370</u>	<u>\$ 41,010</u>	<u>\$ 303,034</u>
 <u>STATE FEES</u>				
<u>Assets</u>				
Cash	\$ 246,507	\$ 7,311,468	\$ 7,499,124	\$ 58,851
Investments	736,770	2,812,693	2,528,693	1,020,770
Miscellaneous receivables	42,941	25,236	53,396	14,781
Total assets	<u>\$ 1,026,218</u>	<u>\$ 10,149,397</u>	<u>\$ 10,081,213</u>	<u>\$ 1,094,402</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 4,670,782	\$ 4,670,782	\$ -
Due to others/vouchers payable	1,026,218	1,655,787	1,587,603	1,094,402
Total liabilities	<u>\$ 1,026,218</u>	<u>\$ 6,326,569</u>	<u>\$ 6,258,385</u>	<u>\$ 1,094,402</u>

COLLIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

<u>SHERIFF</u>	Balance October 1, <u>2015</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2016</u>
<u>Assets</u>				
Cash	\$ 17,500	\$ 354,040	\$ 332,845	\$ 38,695
Total assets	<u>\$ 17,500</u>	<u>\$ 354,040</u>	<u>\$ 332,845</u>	<u>\$ 38,695</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 17,500	\$ 392,735	\$ 371,540	\$ 38,695
Total liabilities	<u>\$ 17,500</u>	<u>\$ 392,735</u>	<u>\$ 371,540</u>	<u>\$ 38,695</u>
 <u>DISTRICT CLERK - TRUST</u>				
<u>Assets</u>				
Cash	\$ 4,595,300	\$ 7,285,207	\$ 8,601,678	\$ 3,278,829
Investments	2,642,763	1,300,770	2,475,346	1,468,187
Total assets	<u>\$ 7,238,063</u>	<u>\$ 8,585,977</u>	<u>\$ 11,077,024</u>	<u>\$ 4,747,016</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 7,238,063	\$ 8,585,977	\$ 11,077,024	\$ 4,747,016
Total liabilities	<u>\$ 7,238,063</u>	<u>\$ 8,585,977</u>	<u>\$ 11,077,024</u>	<u>\$ 4,747,016</u>

COLLIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

<u>DISTRICT CLERK - OTHER</u>	Balance October 1, 2015	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 2016
<u>Assets</u>				
Cash	\$ 1,478,645	\$ 7,726,798	\$ 7,387,575	\$ 1,817,868
Total assets	<u>\$ 1,478,645</u>	<u>\$ 7,726,798</u>	<u>\$ 7,387,575</u>	<u>\$ 1,817,868</u>
<u>Liabilities</u>				
Due to other governments	\$ 750	\$ 3,127	\$ 3,582	\$ 295
Due to other agency funds	-	6,368,709	6,368,709	-
Cash bonds outstanding	1,461,369	1,339,155	1,001,764	1,798,760
Cash deposits outstanding	16,526	106,922	104,635	18,813
Total liabilities	<u>\$ 1,478,645</u>	<u>\$ 7,817,913</u>	<u>\$ 7,478,690</u>	<u>\$ 1,817,868</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash	\$ 4,043,708	\$ 30,996,785	\$ 8,180,153	\$ 26,860,340
Investments	5,177,793	691,711	971,659	4,897,845
Total assets	<u>\$ 9,221,501</u>	<u>\$ 31,688,496</u>	<u>\$ 9,151,812</u>	<u>\$ 31,758,185</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 9,221,501	\$ 31,688,496	\$ 9,151,812	\$ 31,758,185
Total liabilities	<u>\$ 9,221,501</u>	<u>\$ 31,688,496</u>	<u>\$ 9,151,812</u>	<u>\$ 31,758,185</u>

COLLIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, 2015	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 2016
<u>COUNTY CLERK - OTHER</u>				
<u>Assets</u>				
Cash	\$ 2,263,233	\$ 16,430,607	\$ 16,556,381	\$ 2,137,459
Total assets	<u>\$ 2,263,233</u>	<u>\$ 16,430,607</u>	<u>\$ 16,556,381</u>	<u>\$ 2,137,459</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,294	\$ 37,760	\$ 39,652	\$ 3,402
Due to other agency funds	-	1,578,124	1,578,124	-
Due to others/vouchers payable	3,280	13,499,654	13,500,484	2,450
Cash bonds outstanding	2,254,659	1,419,212	1,542,264	2,131,607
Total liabilities	<u>\$ 2,263,233</u>	<u>\$ 16,534,750</u>	<u>\$ 16,660,524</u>	<u>\$ 2,137,459</u>
 <u>TAX ASSESSOR/COLLECTOR</u>				
<u>Assets</u>				
Cash	\$ 12,573,800	\$ 2,824,274,111	\$ 2,825,658,998	\$ 11,188,913
Investments	3,474,636	2,011,191	1,000,000	4,485,827
Miscellaneous receivables	5,599	16,797,077	16,745,768	56,908
Total assets	<u>\$ 16,054,035</u>	<u>\$ 2,843,082,379</u>	<u>\$ 2,843,404,766</u>	<u>\$ 15,731,648</u>
<u>Liabilities</u>				
Due to other governments	\$ 9,645,082	\$ 2,449,611,941	\$ 2,450,481,079	\$ 8,775,944
Due to other agency funds	-	216,446,326	216,446,326	-
Due to others/vouchers payable	6,408,953	55,633,524	55,086,773	6,955,704
Total liabilities	<u>\$ 16,054,035</u>	<u>\$ 2,721,691,791</u>	<u>\$ 2,722,014,178</u>	<u>\$ 15,731,648</u>

COLLIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

JUSTICE OF THE PEACE, <u>PRECINCT 1</u>	Balance October 1, <u>2015</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2016</u>
<u>Assets</u>				
Cash	\$ 6,761	\$ 1,017,161	\$ 1,003,972	\$ 19,950
Total assets	<u>\$ 6,761</u>	<u>\$ 1,017,161</u>	<u>\$ 1,003,972</u>	<u>\$ 19,950</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 2,916	\$ 2,916	\$ -
Due to other agency funds	-	309,115	309,115	-
Due to others/vouchers payable	<u>6,761</u>	<u>725,747</u>	<u>712,558</u>	<u>19,950</u>
Total liabilities	<u>\$ 6,761</u>	<u>\$ 1,037,778</u>	<u>\$ 1,024,589</u>	<u>\$ 19,950</u>
 JUSTICE OF THE PEACE, <u>PRECINCT 2</u>				
<u>Assets</u>				
Cash	\$ 11,662	\$ 490,888	\$ 490,438	\$ 12,112
Total assets	<u>\$ 11,662</u>	<u>\$ 490,888</u>	<u>\$ 490,438</u>	<u>\$ 12,112</u>
<u>Liabilities</u>				
Due to other governments	\$ 55	\$ 19,792	\$ 19,792	\$ 55
Due to other agency funds	-	144,175	144,175	-
Due to others/vouchers payable	<u>11,607</u>	<u>328,718</u>	<u>328,268</u>	<u>12,057</u>
Total liabilities	<u>\$ 11,662</u>	<u>\$ 492,685</u>	<u>\$ 492,235</u>	<u>\$ 12,112</u>

COLLIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

JUSTICE OF THE PEACE, <u>PRECINCT 3-1</u>	Balance October 1, <u>2015</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2016</u>
<u>Assets</u>				
Cash	\$ 3,972	\$ 971,215	\$ 970,656	\$ 4,531
Total assets	<u>\$ 3,972</u>	<u>\$ 971,215</u>	<u>\$ 970,656</u>	<u>\$ 4,531</u>
<u>Liabilities</u>				
Due to other governments	\$ 45	\$ 2,371	\$ 2,371	\$ 45
Due to other agency funds	-	256,204	256,204	-
Due to others/vouchers payable	<u>3,927</u>	<u>713,433</u>	<u>712,874</u>	<u>4,486</u>
Total liabilities	<u>\$ 3,972</u>	<u>\$ 972,008</u>	<u>\$ 971,449</u>	<u>\$ 4,531</u>
 JUSTICE OF THE PEACE, <u>PRECINCT 3-2</u>				
<u>Assets</u>				
Cash	\$ 184,252	\$ 790,325	\$ 793,557	\$ 181,020
Total assets	<u>\$ 184,252</u>	<u>\$ 790,325</u>	<u>\$ 793,557</u>	<u>\$ 181,020</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 24,522	\$ 23,818	\$ 704
Due to other agency funds	-	230,221	230,221	-
Due to others/vouchers payable	<u>184,252</u>	<u>547,895</u>	<u>551,831</u>	<u>180,316</u>
Total liabilities	<u>\$ 184,252</u>	<u>\$ 802,638</u>	<u>\$ 805,870</u>	<u>\$ 181,020</u>

COLLIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

JUSTICE OF THE PEACE, <u>PRECINCT 4</u>	Balance October 1, <u>2015</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2016</u>
<u>Assets</u>				
Cash	\$ 70,283	\$ 1,437,961	\$ 1,418,348	\$ 89,896
Total assets	<u>\$ 70,283</u>	<u>\$ 1,437,961</u>	<u>\$ 1,418,348</u>	<u>\$ 89,896</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 1,455	\$ 1,455	\$ -
Due to other agency funds	-	416,970	416,970	-
Due to others/vouchers payable	<u>70,283</u>	<u>1,020,659</u>	<u>1,001,046</u>	<u>89,896</u>
Total liabilities	<u>\$ 70,283</u>	<u>\$ 1,439,084</u>	<u>\$ 1,419,471</u>	<u>\$ 89,896</u>
 <u>COMMUNITY SUPERVISION AND CORRECTIONS - OPERATING</u>				
<u>Assets</u>				
Cash	\$ 1,713,775	\$ 11,572,794	\$ 12,249,194	\$ 1,037,375
Investments	2,430,524	4,159,030	3,990,406	2,599,148
Miscellaneous receivables	<u>1</u>	<u>3,117</u>	<u>470</u>	<u>2,648</u>
Total assets	<u>\$ 4,144,300</u>	<u>\$ 15,734,941</u>	<u>\$ 16,240,070</u>	<u>\$ 3,639,171</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 4,144,300</u>	<u>\$ 19,071,159</u>	<u>\$ 19,576,288</u>	<u>\$ 3,639,171</u>
Total liabilities	<u>\$ 4,144,300</u>	<u>\$ 19,071,159</u>	<u>\$ 19,576,288</u>	<u>\$ 3,639,171</u>

COLLIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
<u>BAIL SECURITY</u>				
<u>Assets</u>				
Cash	\$ 200,000	\$ 251,951	\$ 951	\$ 451,000
Assets held as security deposits	2,883,094	-	13,624	2,869,470
Total assets	<u>\$ 3,083,094</u>	<u>\$ 251,951</u>	<u>\$ 14,575</u>	<u>\$ 3,320,470</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,083,094	\$ 252,903	\$ 15,527	\$ 3,320,470
Total liabilities	<u>\$ 3,083,094</u>	<u>\$ 252,903</u>	<u>\$ 15,527</u>	<u>\$ 3,320,470</u>
 <u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash	\$ 7,495	\$ 102,344	\$ 102,456	\$ 7,383
Total assets	<u>\$ 7,495</u>	<u>\$ 102,344</u>	<u>\$ 102,456</u>	<u>\$ 7,383</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 4,844	\$ 4,844	\$ -
Due to others/vouchers payable	7,495	97,500	97,612	7,383
Total liabilities	<u>\$ 7,495</u>	<u>\$ 102,344</u>	<u>\$ 102,456</u>	<u>\$ 7,383</u>
 <u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
<u>Assets</u>				
Cash	\$ 671,645	\$ 10,161,479	\$ 10,050,139	\$ 782,985
Total assets	<u>\$ 671,645</u>	<u>\$ 10,161,479</u>	<u>\$ 10,050,139</u>	<u>\$ 782,985</u>
<u>Liabilities</u>				
Due to other governments	\$ 397	\$ 6,160	\$ 6,326	\$ 231
Due to other agency funds	-	4,284,542	4,284,542	-
Due to others/vouchers payable	671,248	6,528,594	6,417,088	782,754
Total liabilities	<u>\$ 671,645</u>	<u>\$ 10,819,296</u>	<u>\$ 10,707,956</u>	<u>\$ 782,985</u>

COLLIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, <u>2015</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2016</u>
<u>INMATE TRUST</u>				
<u>Assets</u>				
Cash	\$ 53,252	\$ 2,873,562	\$ 2,870,582	\$ 56,232
Total assets	<u>\$ 53,252</u>	<u>\$ 2,873,562</u>	<u>\$ 2,870,582</u>	<u>\$ 56,232</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 53,252	\$ 2,873,562	\$ 2,870,582	\$ 56,232
Total liabilities	<u>\$ 53,252</u>	<u>\$ 2,873,562</u>	<u>\$ 2,870,582</u>	<u>\$ 56,232</u>
 <u>DISTRICT ATTORNEY TRUST</u>				
<u>Assets</u>				
Cash	\$ 22,639	\$ 207,194	\$ 198,816	\$ 31,017
Total assets	<u>\$ 22,639</u>	<u>\$ 207,194</u>	<u>\$ 198,816</u>	<u>\$ 31,017</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 22,639	\$ 207,194	\$ 198,816	\$ 31,017
Total liabilities	<u>\$ 22,639</u>	<u>\$ 207,194</u>	<u>\$ 198,816</u>	<u>\$ 31,017</u>
 <u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash	\$ -	\$ 86,630	\$ 86,630	\$ -
Total assets	<u>\$ -</u>	<u>\$ 86,630</u>	<u>\$ 86,630</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 86,630	\$ 86,630	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 86,630</u>	<u>\$ 86,630</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, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
<u>JAIL COMMISSARY</u>				
<u>Assets</u>				
Cash	\$ 1,414,133	\$ 613,335	\$ 373,909	\$ 1,653,559
Total assets	<u>\$ 1,414,133</u>	<u>\$ 613,335</u>	<u>\$ 373,909</u>	<u>\$ 1,653,559</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 1,414,133	\$ 613,335	\$ 373,909	\$ 1,653,559
Total liabilities	<u>\$ 1,414,133</u>	<u>\$ 613,335</u>	<u>\$ 373,909</u>	<u>\$ 1,653,559</u>
 <u>CONSTABLE, PRECINCT 1</u>				
<u>Assets</u>				
Cash	\$ -	\$ 359,975	\$ 323,069	\$ 36,906
Total assets	<u>\$ -</u>	<u>\$ 359,975</u>	<u>\$ 323,069</u>	<u>\$ 36,906</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 130,860	\$ 130,860	\$ -
Due to others/vouchers payable	-	246,839	209,933	36,906
Total liabilities	<u>\$ -</u>	<u>\$ 377,699</u>	<u>\$ 340,793</u>	<u>\$ 36,906</u>
 <u>CONSTABLE, PRECINCT 2</u>				
<u>Assets</u>				
Cash	\$ -	\$ 49,607	\$ 49,607	\$ -
Total assets	<u>\$ -</u>	<u>\$ 49,607</u>	<u>\$ 49,607</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 49,607	\$ 49,607	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 49,607</u>	<u>\$ 49,607</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, 2016

<u>CONSTABLE, PRECINCT 3</u>	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
<u>Assets</u>				
Cash	\$ 604	\$ 117,751	\$ 118,355	\$ -
Total assets	<u>\$ 604</u>	<u>\$ 117,751</u>	<u>\$ 118,355</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 292	\$ 292	\$ -
Due to others/vouchers payable	<u>604</u>	<u>117,459</u>	<u>118,063</u>	<u>-</u>
Total liabilities	<u>\$ 604</u>	<u>\$ 117,751</u>	<u>\$ 118,355</u>	<u>\$ -</u>

CONSTABLE, PRECINCT 4

<u>Assets</u>				
Cash	\$ -	\$ 130,961	\$ 130,961	\$ -
Total assets	<u>\$ -</u>	<u>\$ 130,961</u>	<u>\$ 130,961</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 130,961	\$ 130,961	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 130,961</u>	<u>\$ 130,961</u>	<u>\$ -</u>

DISTRICT ATTORNEY SEIZED FUNDS REGISTRY

<u>Assets</u>				
Cash	\$ 37,361	\$ 29,537	\$ 59,000	\$ 7,898
Total assets	<u>\$ 37,361</u>	<u>\$ 29,537</u>	<u>\$ 59,000</u>	<u>\$ 7,898</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 37,361	\$ 59,037	\$ 88,500	\$ 7,898
Total liabilities	<u>\$ 37,361</u>	<u>\$ 59,037</u>	<u>\$ 88,500</u>	<u>\$ 7,898</u>

COLLIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

<u>DETENTION BONDS</u>	Balance October 1, <u>2015</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2016</u>
<u>Assets</u>				
Cash	\$ -	\$ 4,615,686	\$ 4,615,686	\$ -
Total assets	<u>\$ -</u>	<u>\$ 4,615,686</u>	<u>\$ 4,615,686</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 764,929	\$ 764,929	\$ -
Due to other agency funds	<u>-</u>	<u>3,850,757</u>	<u>3,850,757</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ 4,615,686</u>	<u>\$ 4,615,686</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, 2016

TOTALS - ALL AGENCY FUNDS	Balance October 1, <u>2015</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2016</u>
<u>Assets</u>				
Cash	\$ 29,619,423	\$ 2,930,367,750	\$ 2,910,234,098	\$ 49,753,075
Investments	14,730,264	11,048,886	11,004,595	14,774,555
Assets held as security deposits	2,883,094	-	13,624	2,869,470
Receivables:				
Miscellaneous receivables	<u>48,541</u>	<u>16,825,430</u>	<u>16,799,634</u>	<u>74,337</u>
Total assets	<u>\$ 47,281,322</u>	<u>\$ 2,958,242,066</u>	<u>\$ 2,938,051,951</u>	<u>\$ 67,471,437</u>
<u>Liabilities</u>				
Due to other governments	\$ 9,651,623	\$ 2,455,145,755	\$ 2,456,016,702	\$ 8,780,676
Due to other agency funds	-	234,021,139	234,021,139	-
Due to others/vouchers payable	33,897,145	145,200,775	124,356,339	54,741,581
Cash bonds outstanding	3,716,028	2,758,367	2,544,028	3,930,367
Cash deposits outstanding	<u>16,526</u>	<u>106,922</u>	<u>104,635</u>	<u>18,813</u>
Total liabilities	<u>\$ 47,281,322</u>	<u>\$ 2,837,232,958</u>	<u>\$ 2,817,042,843</u>	<u>\$ 67,471,437</u>

STATISTICAL SECTION

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FINANCIAL TRENDS

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COLLIN COUNTY, TEXAS
TABLE 1.1 - NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS (1)
(amounts expressed in thousands)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental activities										
Net Investment in										
capital assets	\$ 241,239	\$ 253,798	\$ 280,844	\$ 176,755	\$ 194,173	\$ 214,253	\$ 231,894	\$ 236,185	\$ 247,994	\$ 250,280
Restricted	28,220	25,727	25,019	19,376	17,446	21,164	25,366	20,698	69,920	77,875
Unrestricted	<u>145,291</u>	<u>152,387</u>	<u>144,905</u>	<u>205,229</u>	<u>144,363</u>	<u>126,451</u>	<u>115,970</u>	<u>131,125</u>	<u>163,968</u>	<u>187,959</u>
Total governmental										
activities net position	<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>	<u>\$ 481,882</u>	<u>\$ 516,114</u>
Business-type activities ⁽²⁾										
Net investment in										
capital assets	\$ -	\$ -	\$ 6,887	\$ 14,131	\$ 14,828	\$ 15,279	\$ 15,372	\$ 15,770	\$ 18,218	\$ 23,226
Unrestricted	<u>-</u>	<u>-</u>	<u>(6,883)</u>	<u>(14,117)</u>	<u>(14,769)</u>	<u>(15,217)</u>	<u>(15,308)</u>	<u>(15,705)</u>	<u>(14,895)</u>	<u>(19,836)</u>
Total business-type										
activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 14</u>	<u>\$ 59</u>	<u>\$ 62</u>	<u>\$ 64</u>	<u>\$ 65</u>	<u>\$ 3,323</u>	<u>\$ 3,390</u>
Primary government										
Net investments in										
capital assets	\$ 241,239	\$ 253,798	\$ 287,731	\$ 190,886	\$ 209,001	\$ 229,532	\$ 247,266	\$ 251,955	\$ 266,212	\$ 273,506
Restricted	28,220	25,727	25,019	19,376	17,446	21,164	25,366	20,698	69,920	77,875
Unrestricted	<u>145,291</u>	<u>152,387</u>	<u>138,022</u>	<u>191,112</u>	<u>129,594</u>	<u>111,234</u>	<u>100,662</u>	<u>115,420</u>	<u>149,073</u>	<u>168,123</u>
Total primary government										
net position	<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>	<u>\$ 485,205</u>	<u>\$ 519,504</u>

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

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

COLLIN COUNTY, TEXAS
TABLE 1.2 - CHANGES IN NET POSITION
LAST TEN FISCAL YEARS (1)
(amounts expressed in thousands)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 24,506	\$ 28,473	\$ 34,518	\$ 36,469	\$ 67,690	\$ 29,244	\$ 27,867	\$ 42,213	\$ 33,018	\$ 36,382
Judicial	14,983	16,910	17,195	17,436	14,110	16,069	16,427	16,727	16,972	19,722
Financial Administration	9,041	10,183	10,891	10,754	8,822	10,028	10,168	10,490	10,776	11,878
Legal	9,580	10,793	11,254	11,436	9,293	10,204	10,301	10,515	10,954	12,650
Public facilities	18,574	17,751	18,129	16,981	17,040	18,701	21,950	25,338	19,849	20,106
Equipment services	2,223	2,558	2,320	2,485	2,495	2,859	3,236	2,855	1,896	2,539
Public safety	53,331	61,213	61,904	62,473	50,875	57,156	55,924	57,137	58,502	61,914
Public transportation	9,642	35,834	25,491	87,757	70,789	45,515	42,393	37,670	40,523	48,460
Health and welfare	15,065	17,814	18,369	19,088	18,074	17,188	18,130	18,933	19,319	23,104
Culture and recreation	1,547	1,617	1,720	1,622	1,522	1,591	3,333	2,275	4,067	3,305
Conservation	320	317	295	293	235	249	246	256	258	239
Debt service, interest and fiscal charges	14,639	17,618	19,267	17,079	17,589	22,193	21,847	14,406	14,243	15,626
Total governmental activities expenses	<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>	<u>230,377</u>	<u>255,925</u>
<i>Business-type Activities:</i>										
Public safety	-	-	-	-	-	-	-	-	1,243	1,326
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,243</u>	<u>1,326</u>
Total primary government expenses	<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>	<u>\$ 231,620</u>	<u>\$ 257,251</u>
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 9,575	\$ 8,383	\$ 7,440	\$ 7,174	\$ 7,339	\$ 7,934	\$ 9,189	\$ 8,254	\$ 9,919	\$ 11,252
Judicial	3,769	4,745	4,762	4,688	4,824	4,861	4,889	4,652	4,932	4,905
Financial Administration	2,709	2,832	3,075	2,850	2,800	3,023	3,075	3,564	3,414	3,213
Legal	187	270	256	293	299	280	310	286	281	287
Public facilities	64	1,382	576	244	268	-	-	-	-	-
Equipment services	-	-	1	1	-	-	-	-	-	-
Public safety	11,081	9,185	9,412	9,061	8,975	9,678	9,832	10,117	10,296	11,461
Public transportation	12,348	17,789	15,613	13,345	13,942	14,102	15,768	16,871	17,420	19,090
Health and welfare	604	1,347	1,112	602	513	450	311	275	326	183
Culture and Recreation	-	82	33	25	24	1	1	1	7	6
Debt service, interest and fiscal charges	-	631	175	314	516	-	-	-	-	-
Operating grants and contributions	23,593	14,239	15,967	14,337	17,903	14,516	14,384	13,926	14,582	11,270
Capital grants and contributions	<u>1,218</u>	<u>465</u>	<u>1,064</u>	<u>631</u>	<u>388</u>	<u>1,059</u>	<u>931</u>	<u>522</u>	<u>524</u>	<u>708</u>
Total governmental activities program revenues	<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>	<u>61,701</u>	<u>62,375</u>

COLLIN COUNTY, TEXAS
TABLE 1.2 - CHANGES IN NET POSITION
LAST TEN FISCAL YEARS (1)
(amounts expressed in thousands)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>Business-type Activities:</i>										
Charges for service:										
Public safety	-	-	-	-	-	-	-	-	1,554	1,293
Public transportation	-	-	-	-	4	-	-	-	-	-
Operating grants and contributions	-	-	-	-	38	-	-	-	-	-
Total business-type activities expenses	-	-	-	-	42	-	-	-	1,554	1,293
Total primary government program revenues	\$ 65,148	\$ 61,350	\$ 59,486	\$ 53,565	\$ 57,833	\$ 55,904	\$ 58,690	\$ 58,468	\$ 63,255	\$ 63,668
Net (Expense)Revenue										
<i>Governmental activities:</i>										
Primary government	\$(108,303)	\$(159,731)	\$(161,867)	\$(230,308)	\$(220,743)	\$(175,093)	\$(173,132)	\$(180,347)	\$(168,676)	\$(193,550)
Business-type activities	-	-	-	-	42	-	-	-	311	(33)
Total governmental activities	\$(108,303)	\$(159,731)	\$(161,867)	\$(230,308)	\$(220,701)	\$(175,093)	\$(173,132)	\$(180,347)	\$(168,365)	\$(193,583)
General revenue and other changes in net assets										
<i>Governmental activities:</i>										
Property taxes	\$ 154,165	\$ 170,960	\$ 174,895	\$ 176,006	\$ 170,774	\$ 175,549	\$ 180,403	\$ 189,588	\$ 205,740	\$ 218,979
Mixed beverage tax	1,831	2,005	2,065	2,389	2,420	2,213	2,613	3,406	3,714	4,204
Unrestricted investment earnings	8,948	7,486	3,690	2,301	1,977	2,314	1,335	1,663	1,972	3,056
Miscellaneous	115	105	73	203	195	903	142	468	139	1,542
Extraordinary item-proceeds from punitive damages	-	1,320	-	-	-	-	-	-	-	-
Total governmental activities:	\$ 165,059	\$ 181,876	\$ 180,723	\$ 180,899	\$ 175,366	\$ 180,979	\$ 184,493	\$ 195,125	\$ 211,565	\$ 227,781
<i>Business-Type Activities:</i>										
Unrestricted investment earnings	-	-	4	10	3	3	2	1	6	100
Total business-type activities	-	-	4	10	3	3	2	1	6	100
Total primary government	\$ 165,059	\$ 181,876	\$ 180,727	\$ 180,909	\$ 175,369	\$ 180,982	\$ 184,495	\$ 195,126	\$ 211,571	\$ 227,881
Changes in Net Position										
Primary government	\$ 56,756	\$ 22,145	\$ 18,856	\$(49,409)	\$(45,377)	\$ 5,886	\$ 11,361	\$ 14,778	\$ 42,889	\$ 34,231
Business-type activities	-	-	4	10	45	3	2	1	317	67
Total Changes in Net Position	\$ 56,756	\$ 22,145	\$ 18,860	\$(49,399)	\$(45,332)	\$ 5,889	\$ 11,363	\$ 14,779	\$ 43,206	\$ 34,298

COLLIN COUNTY, TEXAS

TABLE 1.3 - FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS (1)

(modified accrual basis of accounting)

(amounts expressed in thousands)

	2007*	2008*	2009*	2010*	2011	2012	2013	2014	2015	2016
<i>General Fund:</i>										
Reserved	\$ 10,601	\$ 5,655	\$ 8,964	\$ 3,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved										
Designated	10,583	13,126	9,336	9,422	-	-	-	-	-	-
Undesignated	101,067	110,732	115,326	132,633	-	-	-	-	-	-
Nonspendable	-	-	-	-	17,682	17,386	17,138	16,765	37,924	37,782
Restricted	-	-	-	-	3,172	4,117	5,139	5,722	5,902	7,240
Committed	-	-	-	-	27,237	25,252	15,362	20,273	74,038	75,556
Unassigned	-	-	-	-	105,254	118,873	148,080	153,882	106,759	129,761
Total general fund	<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>	<u>224,623</u>	<u>250,339</u>
<i>All Other Governmental Funds:</i>										
Reserved	216,664	228,303	237,162	193,856	-	-	-	-	-	-
Unreserved										
Designated										
Special revenue funds	1,089	1,438	1,499	-	-	-	-	-	-	-
Undesignated										
Special revenue funds	17,656	15,184	18,574	18,877	-	-	-	-	-	-
Nonspendable	-	-	-	-	4,132	3,795	3,405	4,043	4,516	4,509
Restricted	-	-	-	-	139,487	162,273	175,189	197,452	236,286	250,853
Committed	-	-	-	-	9,300	8,437	8,486	7,703	-	-
Total all other governmental funds	<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>	<u>\$ 240,802</u>	<u>\$ 255,362</u>

COLLIN COUNTY, TEXAS

TABLE 1.4 - CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes	\$ 154,670	\$ 171,078	\$ 174,870	\$ 175,494	\$ 171,402	\$ 175,442	\$ 180,510	\$ 189,520	\$ 205,344	\$ 219,544
Licenses and permits	26,831	25,819	24,894	23,353	316	284	382	460	536	630
Federal and State funds	11,831	13,692	16,004	15,469	18,631	15,696	14,381	13,544	16,093	13,386
Fees and Charges for services	7,602	8,789	8,879	8,998	33,327	35,756	38,858	39,407	41,937	44,525
Fines and forfeitures	4,415	5,143	4,570	3,879	3,898	4,102	4,322	4,149	3,867	3,541
Other local government funds	-	-	407	-	64	172	173	1,538	101	227
Rental revenues	-	-	1,145	1,153	1,334	1,365	1,350	1,487	1,383	1,401
Investment earnings	21,591	15,253	7,268	4,028	3,540	2,250	1,321	1,655	1,962	3,022
Miscellaneous	1,422	2,696	2,089	1,356	1,319	1,267	1,899	1,583	725	2,181
Total Revenues	<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>	<u>271,948</u>	<u>288,457</u>
Expenditures										
General administration	20,389	21,728	25,055	29,859	64,567	26,146	24,785	38,785	29,357	32,667
Judicial	15,407	15,692	15,922	16,273	16,305	15,866	16,287	16,715	17,404	19,385
Financial administration	9,325	9,512	9,977	9,970	10,094	9,774	9,906	10,302	10,916	11,729
Legal	9,808	10,005	10,529	10,906	10,652	10,093	10,189	10,524	11,241	12,420
Public facilities	9,762	10,902	10,520	10,048	10,506	10,605	10,692	10,907	10,459	10,743
Equipment services	2,061	2,271	1,929	1,941	2,095	2,218	2,639	2,218	1,665	1,621
Public safety	54,372	55,786	56,825	58,576	58,422	56,090	55,454	56,636	59,219	60,438
Public transportation	15,676	17,302	21,469	15,661	19,019	15,499	18,647	15,853	19,516	16,037
Health and welfare	14,823	17,302	17,878	18,569	18,490	16,926	17,756	19,024	19,416	22,999
Culture and recreation	1,025	1,027	1,098	1,042	1,032	1,034	842	937	835	940
Conservation	330	296	285	277	278	246	244	257	263	236
Capital Outlay	50,708	73,878	51,139	49,710	61,633	35,190	31,165	24,569	32,677	40,488
Debt service										
Principal	17,755	21,560	28,586	25,590	26,685	26,050	28,035	27,165	29,490	35,840
Interest	15,739	18,062	18,390	18,266	16,683	16,107	16,803	16,196	16,223	16,413
Bond issuance costs	635	253	373	(20)	307	349	339	226	272	251
Advance refunding Escrow	-	-	1,428	-	1,941	4,678	4,181	283	20	1,466
Total Expenditures	<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>	<u>258,973</u>	<u>283,673</u>
Excess of revenues over (under) expenditures	<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>	<u>12,975</u>	<u>4,784</u>

(continued)

COLLIN COUNTY, TEXAS

TABLE 1.4 - CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(amounts expressed in thousands)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Other Financing Sources (Uses)										
Bonds issued	65,565	57,715	67,465	-	53,520	71,535	74,185	48,425	70,750	55,870
Bond issuance costs	-	-	(373)	-	-	-	-	-	-	-
Payments to escrow agent	(17,348)	(10,280)	(23,565)	-	(23,060)	(39,855)	(46,010)	(23,200)	(29,875)	(27,235)
Other refunding payments	-	-	(1,428)	-	-	-	-	-	-	-
Premium (discount) on sale of bonds	2,676	557	2,142	-	2,419	12,407	5,477	4,493	5,228	6,185
Capitalized Contribution	2,834	-	-	-	-	-	-	-	-	-
Sale of capital assets	712	572	141	164	113	318	3,782	577	507	673
Transfers in	8,357	20,116	36,990	9,310	1,205	445	618	728	496	656
Transfers out	(8,357)	(20,116)	(35,473)	(9,263)	(1,195)	(443)	(618)	(728)	(496)	(656)
Total other financing sources (uses)	<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>	<u>46,610</u>	<u>35,493</u>
Extraordinary item - proceeds from punitive damages	<u>-</u>	<u>1,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<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>	<u>\$ 59,585</u>	<u>\$ 40,277</u>
Debt Service as a percentage of noncapital expenditures	18.20%	18.46%	21.30%	18.24%	15.97%	18.96%	19.21%	18.47%	19.43%	20.10%

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 Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land	City Property	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads	Total Estimated Market Value			
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%
2015	8,216,239	92,922,808	7,873,733	1,387,774	110,400,555	0.2250	96,807,570	87.69%
2016	8,640,176	105,893,191	8,802,125	1,328,248	124,663,742	0.2084	109,041,422	87.47%

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Collin County	\$ 0.24500	\$ 0.24250	\$ 0.24250	\$ 0.24000	\$ 0.24000	\$ 0.24000	\$ 0.23750	\$ 0.23500	\$ 0.22500	\$ 0.20840
Cities:										
Allen	0.55800	0.55700	0.55500	0.55400	0.55300	0.55200	0.55000	0.54000	0.53000	0.52000
Anna	0.52500	0.57500	0.62273	0.65033	0.65033	0.65033	0.65033	0.64900	0.63900	0.62900
Blue Ridge	0.54479	0.55598	0.58087	0.60591	0.61004	0.61463	0.59337	0.58952	0.56176	0.53865
Carrollton	0.63288	0.61788	0.61788	0.61788	0.61788	0.61788	0.61788	0.61538	0.61288	0.60370
Celina	0.69000	0.65500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500
Dallas	0.72920	0.74790	0.74790	0.79700	0.79700	0.79700	0.79700	0.79700	0.79700	0.78250
Fairview	0.36500	0.36500	0.36500	0.36500	0.36500	0.36000	0.36000	0.35999	0.35999	0.36000
Farmersville	0.59976	0.60517	0.58611	0.61007	0.64290	0.69750	0.69750	0.78574	0.85900	0.78756
Frisco	0.45000	0.45000	0.46500	0.46500	0.46191	0.46191	0.46191	0.46000	0.46000	0.45000
Garland		-	-	-	-	-	-	0.70460	0.70460	0.70460
Josephine	0.37927	0.37284	0.48583	0.55268	0.55268	0.57000	0.59000	0.61500	0.60000	0.58000
Lavon	0.41450	0.41450	0.41450	0.41450	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570
Lowry Crossing	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22977	0.22954
Lucas	0.37500	0.37500	0.37418	0.37418	0.37418	0.37418	0.35562	0.32066	0.32066	0.31795
McKinney	0.58800	0.58550	0.58550	0.58550	0.58550	0.58550	0.58550	0.58300	0.58300	0.57300
Melissa	0.52000	0.52000	0.61001	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000
Murphy	0.46830	0.46830	0.53841	0.56500	0.56500	0.57000	0.57000	0.55000	0.53000	0.51000
Nevada	0.14712	0.15499	0.16101	0.16101	0.17698	0.19288	0.19288	0.19125	0.20163	0.19115
New Hope	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.20600	0.19600
Parker	0.37708	0.37708	0.37708	0.37708	0.37708	0.37708	0.35708	0.35098	0.35098	0.36598
Plano	0.47350	0.47350	0.48860	0.48860	0.48860	0.48860	0.48860	0.48860	0.48860	0.47860
Princeton	0.64970	0.64960	0.72839	0.72839	0.72839	0.75693	0.73900	0.72180	0.69189	0.68989
Prosper	0.49882	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000
Richardson	0.57516	0.57516	0.57516	0.63516	0.63516	0.63516	0.63516	0.63516	0.63516	0.62516
Royse City	0.49450	0.49450	0.65760	0.65760	0.67290	0.68530	0.69800	0.67710	0.67710	0.67710
Sachse	0.55341	0.55341	0.70582	0.70582	0.77082	0.77082	0.77082	0.77082	0.75728	0.75728
St. Paul	0.44354	0.42437	0.42128	0.42128	0.41178	0.41178	0.40491	0.39228	0.37500	0.36900
Westminster	-	-	-	-	-	-	-	-	-	-
Weston	0.25000	0.25000	0.25000	0.30000	0.30000	0.30000	0.36000	0.36000	0.36000	0.36000
Wylie	0.70678	0.73325	0.89890	0.89890	0.89890	0.88890	0.88390	0.87890	0.86890	0.84890

(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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
School Districts:										
Allen I.S.D.	\$ 1.77510	\$ 1.47030	\$ 1.54000	\$ 1.54000	\$ 1.67000	\$ 1.67000	\$ 1.67000	\$ 1.64000	\$ 1.61000	\$ 1.59000
Anna I.S.D.	1.48148	1.48148	1.54005	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000	1.67000
Bland I.S.D.		-	-	-	-	-	-	1.51630	1.53400	1.48800
Blue Ridge I.S.D.	1.78000	1.55600	1.47650	1.67000	1.67000	1.61667	1.61660	1.59750	1.57149	1.57149
Celina I.S.D.	1.74799	1.51900	1.54000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000
Community I.S.D.	1.54000	1.49500	1.49500	1.49500	1.49500	1.62500	1.62500	1.61500	1.62500	1.62500
Farmersville I.S.D.	1.61680	1.31000	1.31000	1.31000	1.34000	1.37000	1.40000	1.43090	1.42950	1.39000
Frisco I.S.D.	1.58000	1.35000	1.39000	1.39000	1.42000	1.46000	1.46000	1.46000	1.46000	1.46000
Gunter I.S.D.		-	-	-	-	-	-	1.62000	1.62000	1.62000
Leonard I.S.D.		-	-	-	-	-	-	1.27096	1.27310	1.26620
Lovejoy I.S.D.	1.69340	1.47630	1.53500	1.53500	1.53500	1.53500	1.53500	1.56000	1.56000	1.67000
McKinney I.S.D.	1.84100	1.51700	1.54000	1.52800	1.54000	1.54000	1.67000	1.67000	1.67000	1.62000
Melissa I.S.D.	1.78000	1.53500	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000	1.67000
Plano I.S.D.	1.57840	1.26840	1.32840	1.35340	1.37340	1.37340	1.45300	1.44800	1.43900	1.43900
Princeton I.S.D.	1.59140	1.36870	1.49000	1.49000	1.47360	1.48000	1.51000	1.62000	1.62000	1.62000
Prosper I.S.D.	1.80000	1.67000	1.64000	1.63000	1.67000	1.67000	1.67000	1.67000	1.67000	1.67000
Rockwall I.S.D.	-	-	-	-	-	-	-	1.44000	1.44000	1.46500
Royse City I.S.D.	-	-	-	-	-	-	-	1.67000	1.67000	1.67000
Trenton I.S.D.	-	-	-	-	-	-	-	1.45140	1.46000	1.46000
Van Alstyne I.S.D.	-	-	-	-	-	-	-	1.52000	1.52000	1.52000
Whitewright I.S.D.	-	-	-	-	-	-	-	1.37000	1.37000	1.35000
Wylie I.S.D.	1.70250	1.39000	1.59000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000
Special Districts:										
Seis Lagos										
Utility Dist	0.45030	0.42892	0.44918	0.44826	0.46037	0.46245	0.46929	0.43564	0.26489	0.26573
Collin College	0.08768	0.08698	0.08630	0.08630	0.08630	0.08630	0.08364	0.08196	0.08196	0.08122
Collin County										
M.U.D. #1	-	-	-	-	-	1.05000	1.05000	1.05000	1.05000	1.05000
Frisco										
M.U.D. #1	-	-	-	-	-	-	-	-	-	-
McKinney										
M.U.D. #1	-	-	-	-	-	-	-	1.05000	1.05000	1.05000
Direct Rate Applied										
by Collin County	0.24500	0.24250	0.24250	0.24000	0.24000	0.24000	0.23750	0.23500	0.22500	0.20840
Weighted Average All										
Entities	0.60426	0.54166	0.56314	0.57335	0.57934	0.60211	0.60672	0.63646	0.65392	0.63875

Source: Central Appraisal District

COLLIN COUNTY, TEXAS
TABLE 2.2 - PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
0.24500	0.24250	0.24250	0.24000	0.24000	0.24000	0.23750	0.23500	0.22500	0.20840
									-
0.55800	0.55700	0.55500	0.55400	0.55300	0.55200	0.55000	0.54000	0.53000	0.52000
0.52500	0.57500	0.62273	0.65033	0.65033	0.65033	0.65033	0.64900	0.63900	0.62900
0.54479	0.55598	0.58087	0.60591	0.61004	0.61463	0.59337	0.58952	0.56176	0.53865
0.00285	0.00278	0.00278	0.00278	0.00278	0.00278	0.00278	0.00277	0.00276	0.00272
0.61410	0.58295	0.57405	0.57405	0.57405	0.57405	0.57405	0.57405	0.57405	0.57405
0.02217	0.02274	0.02274	0.02423	0.02423	0.02423	0.02423	0.02423	0.02423	0.02379
0.36500	0.36500	0.36500	0.36500	0.36500	0.36000	0.36000	0.35999	0.35999	0.36000
0.59964	0.60504	0.58599	0.60995	0.64277	0.69736	0.69736	0.78558	0.85883	0.78741
0.27900	0.27900	0.28830	0.28830	0.28638	0.28638	0.28638	0.28520	0.28520	0.27900
-	-	-	-	-	-	-	0.00606	0.00606	0.00606
0.35272	0.34674	0.45183	0.51399	0.51399	0.53010	0.54870	0.57195	0.55800	0.53940
0.41450	0.41450	0.41450	0.41450	0.45570	0.45570	0.45570	0.45570	0.45570	0.45570
0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22977	0.22954
0.37500	0.37500	0.37418	0.37418	0.37418	0.37418	0.35562	0.32066	0.32066	0.31795
0.58800	0.58550	0.58550	0.58550	0.58550	0.58550	0.58550	0.58300	0.58300	0.57300
0.52000	0.52000	0.61001	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000
0.46830	0.46830	0.53841	0.56500	0.56500	0.57000	0.57000	0.55000	0.53000	0.51000
0.14712	0.15499	0.16101	0.16101	0.17698	0.19288	0.19288	0.19125	0.20163	0.19115
0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.20600	0.19600
0.37708	0.37708	0.37708	0.37708	0.37708	0.37708	0.35708	0.35098	0.35098	0.36598
0.45456	0.45456	0.46906	0.46906	0.46906	0.46906	0.46906	0.46906	0.46906	0.45946
0.64970	0.64960	0.72839	0.72839	0.72839	0.75693	0.73900	0.72180	0.69189	0.68989
0.35915	0.37440	0.37440	0.37440	0.37440	0.37440	0.37440	0.37440	0.37440	0.37440
0.20131	0.20131	0.20131	0.22231	0.22231	0.22231	0.22231	0.22231	0.22231	0.21881
0.16319	0.16319	0.21701	0.21701	0.22206	0.22615	0.23034	0.22344	0.22344	0.22344
0.13282	0.13282	0.16940	0.16940	0.18500	0.18500	0.18500	0.18500	0.18175	0.18175
0.44354	0.42437	0.42128	0.42128	0.41178	0.41178	0.40491	0.39228	0.37500	0.36900
-	-	-	-	-	-	-	-	-	-
0.25000	0.25000	0.25000	0.30000	0.30000	0.30000	0.36000	0.36000	0.36000	0.36000
0.68558	0.71125	0.87193	0.87193	0.87193	0.86223	0.85738	0.85253	0.84283	0.82343

COLLIN COUNTY, TEXAS

TABLE 2.2 - PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1.77510	1.47030	1.54000	1.54000	1.67000	1.67000	1.67000	1.64000	1.61000	1.59000
1.48148	1.48148	1.54005	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000	1.67000
-	-	-	-	-	-	-	0.17362	0.17564	0.17038
1.78000	1.55600	1.47650	1.67000	1.67000	1.61667	1.61660	1.59750	1.57149	1.57149
1.74799	1.51900	1.54000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000
1.45453	1.41203	1.41203	1.41203	1.41203	1.53481	1.53481	1.52537	1.53481	1.53481
1.61648	1.30974	1.30974	1.30974	1.33973	1.36973	1.39972	1.43061	1.42921	1.38972
1.05860	0.90450	0.93130	0.93130	0.95140	0.97820	0.97820	0.97820	0.97820	0.97820
-	-	-	-	-	-	-	0.00842	0.00842	0.00842
-	-	-	-	-	-	-	0.13955	0.13979	0.13903
1.69340	1.47630	1.53500	1.53500	1.53500	1.53500	1.53500	1.56000	1.56000	1.67000
1.84100	1.51700	1.54000	1.52800	1.54000	1.54000	1.67000	1.67000	1.67000	1.62000
1.78000	1.53500	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000	1.67000
1.57840	1.26840	1.32840	1.35340	1.37340	1.37340	1.45300	1.44800	1.43900	1.43900
1.59140	1.36870	1.49000	1.49000	1.47360	1.48000	1.51000	1.62000	1.62000	1.62000
1.42164	1.31897	1.29527	1.28737	1.31897	1.31897	1.31897	1.31897	1.31897	1.31897
-	-	-	-	-	-	-	0.00029	0.00029	0.00029
-	-	-	-	-	-	-	1.67000	1.67000	1.67000
-	-	-	-	-	-	-	0.04775	0.04803	0.04803
-	-	-	-	-	-	-	0.20672	0.20672	0.20672
-	-	-	-	-	-	-	0.02644	0.02644	0.02606
1.70250	1.39000	1.59000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000
0.45030	0.42892	0.44918	0.44826	0.46037	0.46245	0.46929	0.43564	0.26489	0.26573
0.08768	0.08698	0.08630	0.08630	0.08630	0.08630	0.08364	0.08196	0.08196	0.08122
-	-	-	-	-	1.05000	1.05000	1.05000	1.05000	1.05000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1.05000	1.05000	1.05000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
33.83838	30.87468	32.09878	32.68075	33.02251	34.32036	34.58288	36.91458	37.92715	37.68603
56	57	57	57	57	57	57	58	58	59
0.60426	0.54166	0.56314	0.57335	0.57934	0.60211	0.60672	0.63646	0.65392	0.63875

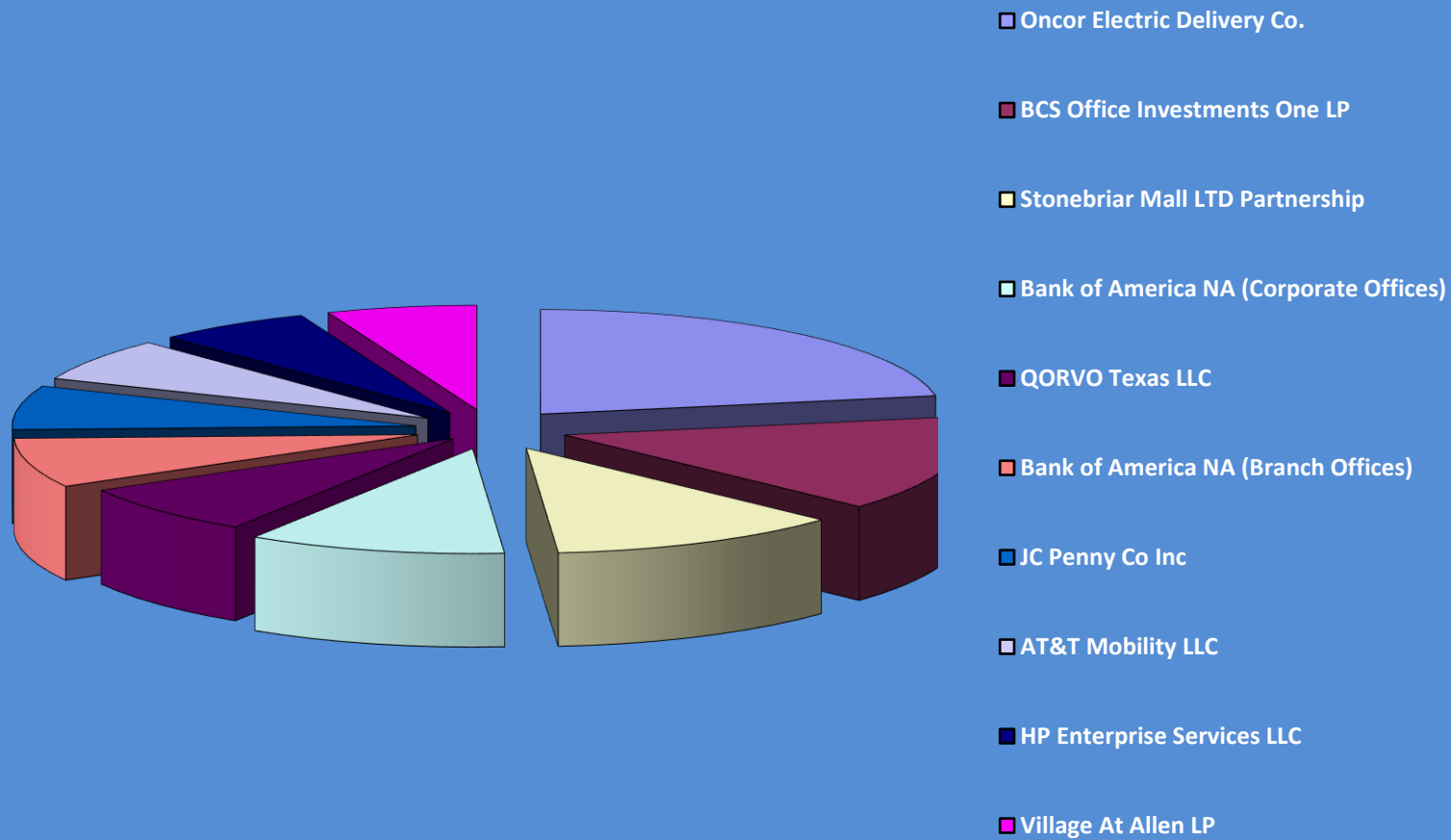
COLLIN COUNTY, TEXAS
TABLE 2.3 - PRINCIPAL TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2016		Fiscal Year 2007	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Oncor Electric Delivery Co.	Electric Utility	\$ 543,516	0.50%	\$ 444,290 *	0.65%
BCS Office Investments One LP	Investments	362,453	0.33%	-	-
Stonebriar Mall LTD Partnership	Commercial	287,982	0.26%	209,537	0.31%
Bank of America NA (Corporate Offices)	Commercial	252,609	0.23%	-	-
QORVO Texas LLC	Manufacturer	190,075	0.17%	-	-
Bank of America NA (Branch Offices)	Commercial	186,335	0.17%	-	-
JC Penny Co Inc	Retail Stores	166,000	0.15%	208,267	0.30%
AT&T Mobility LLC	Telephone Utility	161,911	0.15%	142,583	0.21%
HP Enterprise Services LLC	Commercial	151,351	0.14%	138,311	0.20%
Village At Allen LP	Commercial	147,302	0.14%	-	-
No longer eligible for listing		<u>391,350</u>	<u>0.36%</u>	<u>850,857</u>	<u>1.24%</u>
Total		\$ <u>2,840,884</u>	<u>2.61%</u>	\$ <u>1,993,845</u>	<u>2.90%</u>
Total Assessed Value and Percentage of Total		\$ <u>109,041,422</u>	<u>100.00%</u>	\$ <u>68,657,179</u>	<u>100.00%</u>

Source: Tax Rolls

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

PRINCIPAL TAXPAYERS 2016



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 Levy (1)	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, 2016	Pct. Of Delinquent Taxes to Total Adjusted Levy
		Amount	Due to Overpayment of taxes and to losses of exemptions	Pct. Of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
2007	\$ 151,568	\$ 151,364	—	99.87%	1,498	\$ 153,066	\$ 10	\$ 151,374	98.89%	\$ 148	0.10%
2008	167,814	167,814	16	100.00%	1,630	169,444	23	167,837	99.05%	173	0.10%
2009	169,873	169,873	2,562	100.00%	4,325	174,198	76	169,948	97.56%	268	0.15%
2010	171,194	171,194	1,780	100.00%	3,370	174,564	369	171,563	98.28%	317	0.18%
2011	169,597	169,260	—	99.80%	884	170,481	406	169,666	99.52%	333	0.20%
2012	170,579	170,579	1,878	100.00%	2,731	173,310	351	170,930	98.63%	399	0.23%
2013	176,489	176,489	1,173	100.00%	1,809	178,298	381	176,870	99.20%	636	0.36%
2014	185,623	185,623	1,253	100.00%	2,055	187,678	530	188,202	100.28%	802	0.43%
2015	200,571	200,571	942	100.00%	1,870	202,441	-	203,681	100.61%	928	0.46%
2016	212,130	212,130	2,916	100.00%	3,613	215,743	-	218,301	101.19%	697	0.32%
										<u>\$ 4,701</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 know 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			
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
2015	402,795	-	-	-	402,795	0.77%	455
2016	395,590	-	-	-	395,590	0.73%	433

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)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value* of Property</u>	<u>Per Capita^</u>	<u>Property Value</u>	<u>Population</u>
2007	\$ 364,110	\$ 9,187	\$ 354,923	0.52%	\$ 490	\$ 68,657,179	724,500
2008	389,985	7,711	382,274	0.53%	523	71,722,229	748,050
2009	409,395	7,547	401,848	0.57%	526	70,717,823	764,500
2010	383,805	4,427	379,378	0.54%	479	70,754,686	791,631
2011	382,690	1,813	380,877	0.53%	475	72,462,519	801,740
2012	390,720	6,179	384,541	0.50%	473	76,803,859	813,133
2013	393,350	9,958	383,392	0.48%	459	79,238,767	834,642
2014	391,410	11,858	379,552	0.44%	444	86,871,451	854,778
2015	402,795	17,775	385,020	0.40%	435	96,807,570	885,241
2016	395,590	18,983	376,607	0.35%	412	109,041,422	914,127

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, 2016
(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	\$ 395,590	100%	\$ <u>395,590</u>
Total direct and overlapping debt			\$ <u><u>395,590</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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt Limit	\$ 17,164,295	\$ 17,930,557	\$ 17,679,456	\$ 17,688,672	\$ 18,115,630	\$ 19,200,965	\$ 19,809,692	\$ 21,717,863	\$ 24,201,893	\$ 27,260,356
Total net debt applicable to limit	<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>	<u>414,895</u>	<u>375,918</u>
Legal debt margin	<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>	<u>\$ 23,786,998</u>	<u>\$ 26,884,438</u>
Total net debt applicable to the limit as percent of debt limit.	2.07%	2.13%	2.27%	2.14%	2.13%	2.02%	1.94%	1.75%	1.71%	1.38%
Assessed value of real property of real property (Article 3, Section 52,										\$ 109,041,422
										\$ 27,260,356
Amount of debt applicable to debt limit:										
Total gross bonded debt										\$ 395,590
Less amount available in debt service to retire general obligation bonds and certificates of obligation										<u>18,983</u>
Total amount of net debt applicable to debt limit										<u>375,918</u>
Legal debt margin										<u>\$ 26,884,438</u>

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
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	35.7	4.60%
2015	885,241	52,358,740	59,146	35.9	3.50%
2016	914,127	54,420,090	59,532	*	3.80%

Source: Texas Workforce Commission & Bureau of Economic Analysis

* Unavailable

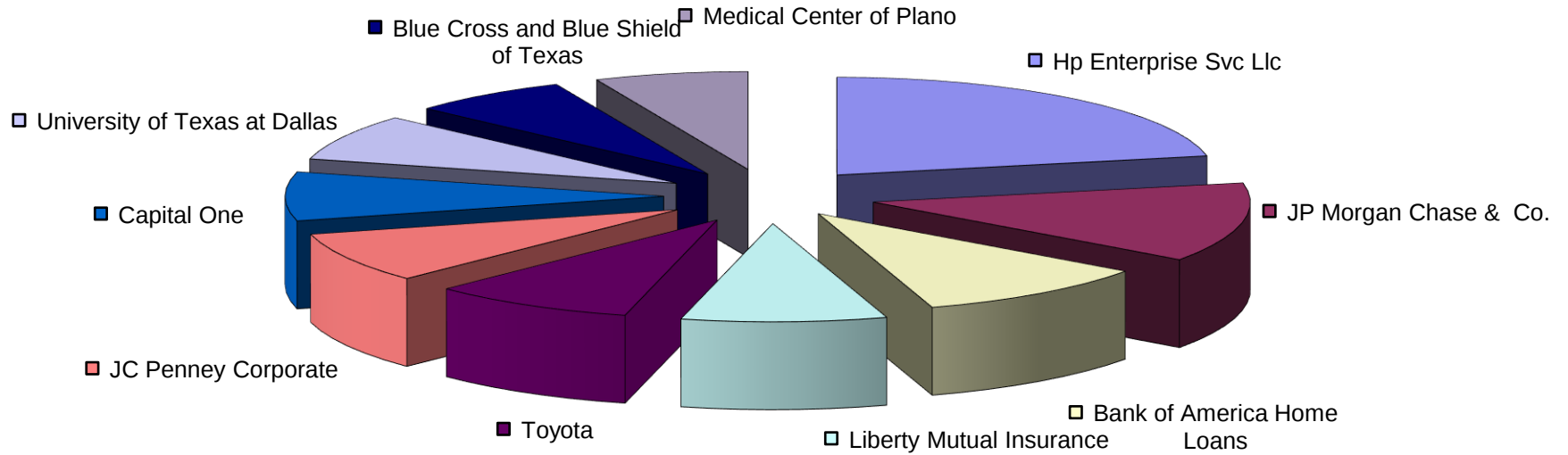
COLLIN COUNTY, TEXAS
TABLE 4.2 - PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO
(amounts expressed in thousands)

Employer	2016		2007	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
Hp Enterprise Svc Llc	10,000	2.06%	-	-
JP Morgan Chase & Co.	6,000	1.24%	-	-
Bank of America Home Loans	4,646	0.96%	-	-
Liberty Mutual Insurance	4,000	0.82%	-	-
Toyota	4,000	0.82%	-	-
JC Penney Corporate	3,800	0.78%	4,850	1.27%
Capital One	3,683	0.76%	-	-
University of Texas at Dallas	3,500	0.72%	3,058	0.80%
Blue Cross and Blue Shield of Texas	3,100	0.64%	-	-
Medical Center of Plano	3,000	0.62%	-	-
No longer eligible for listing	<u>6,600</u>	1.36%	<u>29,415</u>	7.72%
Total	52,329	10.78%	37,323	9.80%
Total Employed in the County ⁽¹⁾	485,601		380,804	

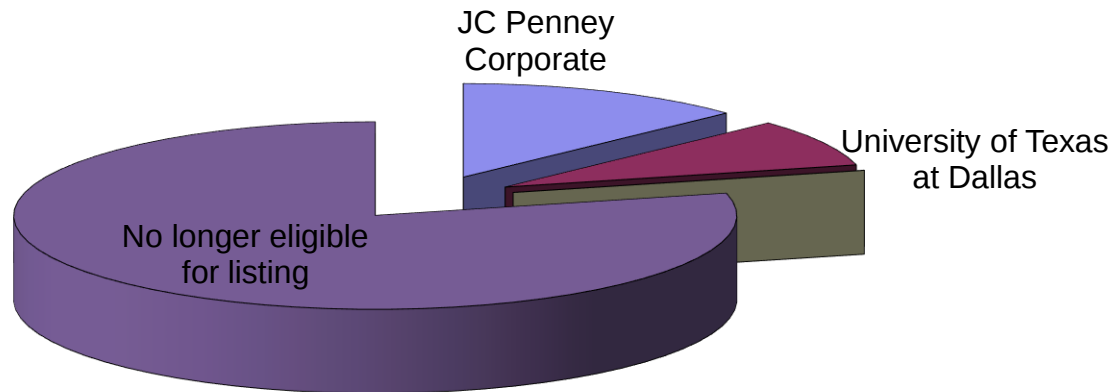
Source: North Central Texas Council of Governments

(1) Texas A&M University

Principal Employers 2016



Principal Employers 2007



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OPERATING INFORMATION

COLLIN COUNTY, TEXAS

TABLE 5.1 - COUNTY EMPLOYEES BY FUNCTION

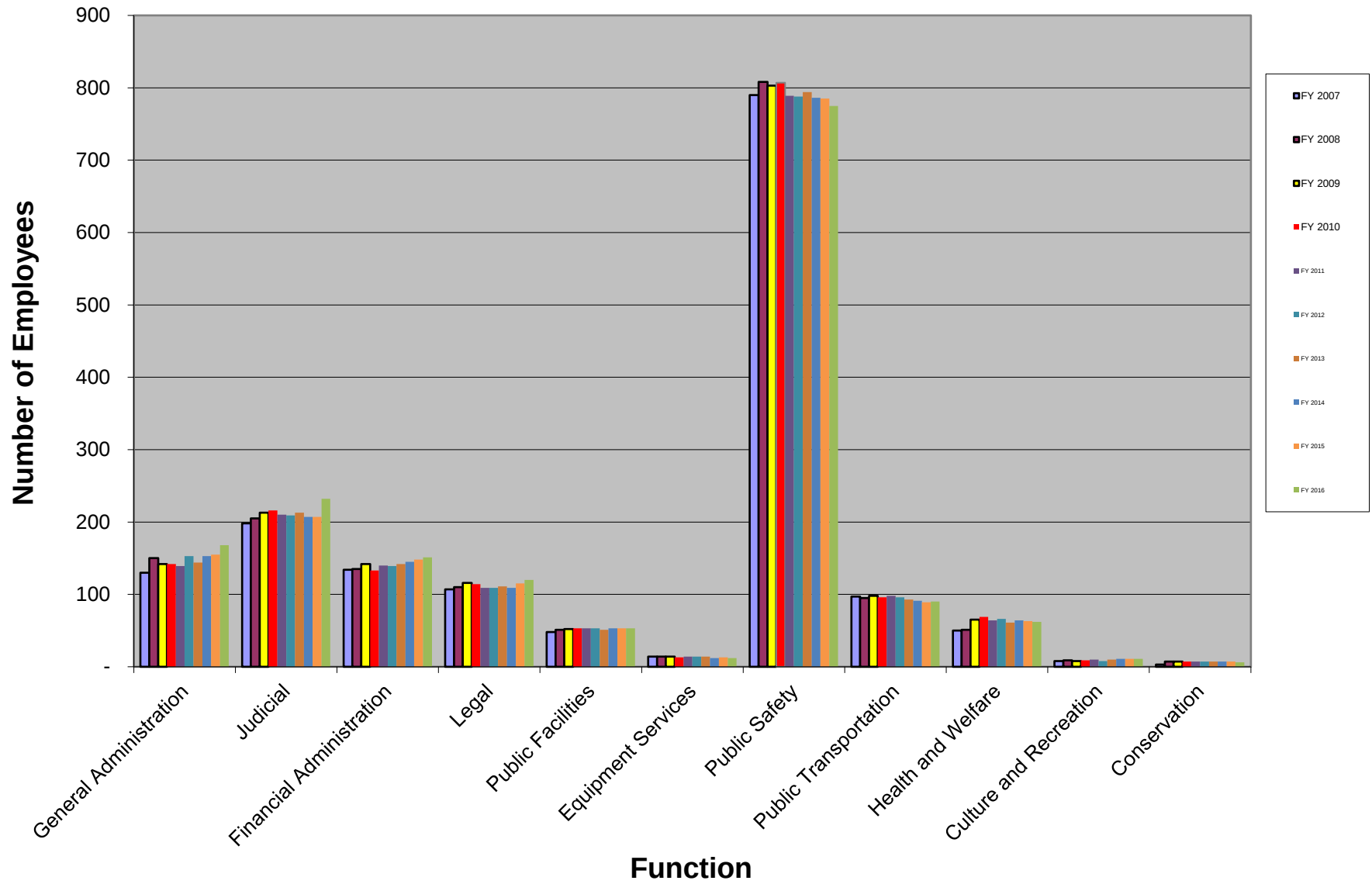
LAST TEN FISCAL YEARS

SEPTEMBER 30, 2016

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Administration	130	150	142	142	139	153	144	153	155	168
Judicial	198	205	213	216	210	209	213	207	207	232
Financial Administration	134	135	142	133	140	139	142	145	148	151
Legal	107	110	116	114	109	109	111	109	115	120
Public Facilities	48	51	52	53	53	53	51	53	53	53
Equipment Services	14	14	14	13	14	14	14	12	13	12
Public Safety	790	808	803	807	789	788	794	786	785	775
Public Transportation	97	95	98	96	98	96	93	91	89	90
Health and Welfare	50	51	65	69	64	66	61	64	63	62
Culture and Recreation	8	9	8	9	10	8	10	11	11	11
Conservation	3	7	7	7	7	7	7	7	7	6
Total County Employees	<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>	<u>1,646</u>	<u>1,680</u>

* Source - County Human Resources Management System - Position Budget

County Employees by Function



COLLIN COUNTY, TEXAS
TABLE 5.2 - OPERATING INDICATORS BY FUNCTION/PROGRAM*
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2016

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Administration										
Number of registered voters	380,570	425,994	412,612	424,548	423,312	449,120	456,834	470,795	498,688	540,084
Vital statistics filed	19,666	21,717	14,720	14,833	15,372	16,016	16,673	18,263	17,507	18,850
Judicial										
Number of civil cases	10,122	12,856	13,619	13,026	14,293	13,763	14,733	14,072	15,556	15,578
Number of criminal cases	3,248	4,483	3,996	3,666	4,231	4,473	4,335	4,371	4,531	5,486
Financial Administration										
Number of property tax transactions	343,725	362,081	384,974	366,185	344,030	367,595	375,463	378,955	351,261	390,034
Number of registered vehicles	686,471	717,030	741,229	758,234	791,934	797,234	827,408	845,965	852,511	906,167
Legal										
Number of new felony cases	4,608	3,045	2,539	2,500	3,028	3,002	2,870	2,852	3,425	3,836
Number of convictions	4,301	4,233	3,786	3,415	4,264	4,394	4,243	4,398	4,177	5,085
Public Facilities										
Number of work orders completed	39,222	12,266	40,589	42,541	40,647	39,855	40,090	39,958	40,032	39,263
Number of construction projects	28	34	21	28	24	40	36	58	65	46
Equipment Services										
Number of job orders	6,269	6,846	6,157	5,979	5,778	5,850	5,935	5,844	4,858	4,207
Public Safety										
Number of autopsies performed	187	241	437	557	528	512	330	320	324	373
Number of inspections	7,073	1,439	215	1,183	1,933	1,668	1,868	2,032	2,264	2,416
Number of emergency responses	20,551	20,931	23,892	27,847	28,906	30,092	34,649	34,238	34,205	34,836
Number of book-ins	18,748	19,299	18,933	19,120	18,730	18,568	18,765	17,332	19,051	19,680
Public Transportation										
Miles of road resurfaced	34	48	46	37	30	37	45	51	8	10
Health and Welfare										
Number of immunizations	26,532	24,318	32,331	28,126	31,394	18,180	16,150	16,733	13,004	12,446
Number of clinic visits	16,815	11,049	18,198	15,366	16,770	10,925	10,014	9,933	9,621	10,929
WIC participants	8,756	10,722	11,305	12,139	11,802	11,698	11,199	10,867	10,084	9,332
Substance abuse assessments	1,836	3,283	3,125	1,628	1,077	1,012	911	874	950	1,096
Culture and Recreation										
Number of events	107^	137^	204	198	200	280	322	369	378	358
Conservation										
Number of seminars	215	264	397	320	341	502	493	535	1,395	481
News releases	117	138	108	102	218	232	273	256	565	173
Volunteers trained	4,101	6,194	4,909	3,924	3,263	4,119	4,357	4,130	166	3,859
County Extension newsletters	76,557	79,401	91,275	78,322	90,516	160,965	168,429	203,428	174,100	96,216

* 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, 2016

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Administration										
Number of voting machines	1,010	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	986
Financial Administration										
Formax folder system	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Number of county facilities	36	37	37	31	31	31	30	30	30	30
Equipment Services										
Number of vehicles in county fleet	332	324	328	332	322	325	349	366	333	329
Public Safety										
Number of patrol units	15	14	14	16	16	15	19	28	28	27
Number of illegal dumping surveillance cameras	5	5	5	5	5	6	3	6	6	6
Public Transportation										
Miles of county asphalt roads	470	518	564	601	610	625	670	686	679	647
Number of county bridges maintained	90	90	90	90	90	100	106	108	109	107
Health and Welfare										
Number of medical tables	3	11	11	11	10	13	12	12	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 requirements

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