

COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

**For the Fiscal Year Ended
September 30, 2010**



***JEFF MAY
COUNTY AUDITOR***

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COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

For the fiscal year ended

September 30, 2010

Prepared by:

Office of County Auditor
Collin County

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COLLIN COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

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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, 2011

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, 2010, 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, 2010, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditor concluded based on the audit that there was a reasonable basis for rendering an unqualified opinion on Collin County's financial statements for the fiscal year ended September 30, 2010, that they are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Collin County was a part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government’s internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal awards.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to compliment MD&A and should be read in conjunction with it. Collin County’s MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Located in North Central Texas, Collin County was incorporated in 1846 and both the County and the County Seat were named after the pioneer, Collin McKinney. The County has ranked as one of the top growth areas in the state and the country with a population of 791,631. This is up 59% over the 2000 census of 496,800 and 408% over the 1980 census of 155,950. The County has a land area of 836 square miles.

The County operates as specified under the Constitution of the State of Texas and Vernon’s Texas Code Annotated which provide for a Commissioners Court consisting of the County Judge and four Commissioners, one for each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms.

Collin County provides a full range of services, including judicial, law enforcement, maintaining land and vital records; jail facilities; construction and maintenance of roads, bridges, and other infrastructure; recreational activities and facilities; indigent health assistance and homeland security response teams.

The annual budget serves as the foundation for Collin County's financial planning and control. All departments of the County are required to submit requests for appropriation to the County Budget Officer. The Budget Officer uses these requests as the starting point for developing a proposed budget. The proposed budget and a recommended budget prepared by the Budget Officer are submitted to Commissioners Court for their consideration. Commissioners Court then holds budget work sessions to hear specific requests that were not included in the Budget Officer's recommended budget. The Court is required to publish specific information, notices, and hold public hearings as defined by state statute. Once all these requirements are met, the Court may adopt the budget and the tax rate by September 1 or as soon thereafter as is practical. The appropriated budget is adopted by fund by the primary activities of salaries and benefits, maintenance and operating, and capital expenditures. Budget to actual comparisons are provided in this report for the General Fund and all funds in which the Commissioners Court adopts an annual budget.

Factors Affecting Financial Condition

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

Local economy. Collin County is experiencing an economic slowdown, but to a lesser extent than most of the areas across North Texas. Population growth is still increasing at a rapid pace. In 2010 Collin County's population increased by 27,131 (3.5% increase), which is just under the average population increase of 29,149 per year over the past 10 years. Major industries with headquarters, or divisions, located within the county include petroleum research, telecommunications, computer technology, electronics, retail, hotel, food, and insurance institutions. Real property values were also affected by the economic slowdown. Collin County received 75.1% of total revenues in property taxes in 2010. As a result of the economic slowdown property tax revenues increased by only 0.3%, which is well below the average increase of 8.3% increase over the past 10 years. Real property values are expected to remain stagnant in 2011.

Long-term financial planning. The Commissioners Court continues to be very active in infrastructure development to help insure continued economic growth. They are continuously studying transportation and facility needs so that Collin County will remain a viable option for both industry and its employees. In November, 2007, they proposed and received approval from the taxpayers of Collin County to issue bonds totaling \$328.9 million for roads, facilities and parks, and another bond issue is expected in 2011. The County is also very active purchasing land and beginning construction of the Outer Loop (Loop 9) road project in which a grant of \$12 million was awarded by the State of Texas which is funded with the State's Regional Toll Revenue (RTR) Fund. Several facility expansion projects are underway including a large expansion of the Collin County Courthouse to accommodate future county and state district courts.

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, 2009. This is the 32nd consecutive year that Collin County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized CAFR, along with satisfying both GAAP and applicable legal requirements.

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

The preparation of this report could not have been possible without the efficient and dedicated services of the entire staff of the County Auditor's Office. I also would like to express thanks to all members of the departments who assisted and contributed to the preparation of this report. Credit must also be given to the Board of District Judges for their support of the Auditor's office in maintaining the highest standard of professionalism possible in the management of Collin County's financial reporting.

Respectfully submitted,



Jeff May, Collin County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Collin County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

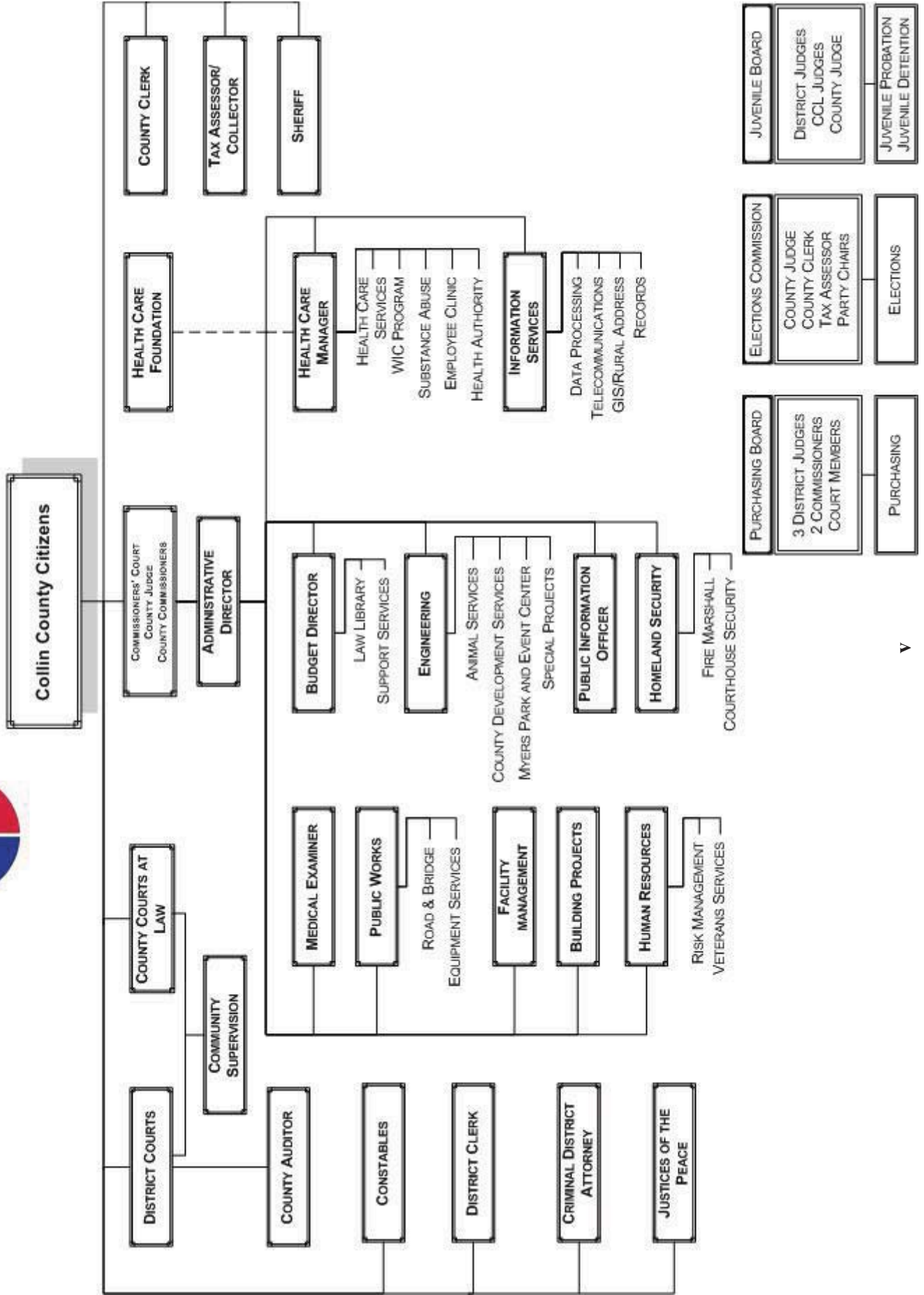


President

Executive Director



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2010

District Officials

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

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

Commissioners Court

Keith Self
Matt Shaheen
Jerry Hoagland
Joe Jaynes
Kathy Ward

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

County Officials (Elected)

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

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

Other County Officials

Jeff May
Joe Scott
John K. Cook

County Auditor
Director, Juvenile Services
Veterans Service Officer

(continued)

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2010

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

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

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Commissioners' Court
Collin County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Collin County, Texas as of and for the year ended September 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Collin County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of September 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2011, on our consideration of Collin County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison on pages 3 through 22 and pages 73 through 78 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

March 31, 2011

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, 2010. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements, and accompanying notes.

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

The government-wide financial statements report information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- County assets exceed liabilities by \$401.4 million on a government-wide basis at September 30, 2010, a decrease of \$49.4 million from 2009.
- For the fiscal year, taxes and other revenues of the County's governmental activities amounted to \$234.5 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$176.0 million), charges for services (\$38.6 million) and operating grants and contributions (\$14.3 million). These three revenue sources accounted for 76.1%, 16.5%, and 6.1%, respectively, or 98.7% of total governmental activity revenues.
- Total expenses were \$283.9 million. The largest functional expenses were public transportation (\$87.8 million), public safety (\$62.5 million), and general administration (\$36.5 million).
- Net capital assets were \$425.9 million from governmental type activities. Net depreciation expense attributable to assets of governmental activities amounted to \$20.7 million for 2010.
- In 2010, there was a transfer of \$47,045 of assets between the governmental funds and the business-type funds. In addition, the \$81.9 million decrease in construction in progress was a reclassification to Deferred Contributions for projects (primarily roads) that the County, upon completion, will donate to other governmental entities.

Highlights for Fund Financial Statements

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

- The County's governmental funds reported a decrease in fund balance of \$32.7 million for fiscal year 2010, as compared to an increase of \$16.4 million for fiscal year 2009.
- The County General Fund reported a fund balance of \$145.4 million for September 30, 2010, an increase of \$11.8 million from September 30, 2009.

General Financial Highlights

- In FY 2010, the County accelerated its purchases of Right of Way for its Toll Road Authority (accounted for as a business-type activity). Total capital assets for the Toll Road Authority increased by \$7.2 million to \$14.1 million for FY 2010 from the September 30, 2009, total capital assets of \$6.9 million.
- The County, as part of its transportation plan, provides financing to its cities to assist in road construction to meet continuing population growth. In fiscal year 2010, the County reclassified to Deferred Contributions the construction in progress of projects (primarily roads) that the County, upon completion, will donate to other governmental entities. Although the County will not maintain or own those roads, it continues to be responsible for paying the debt incurred for construction.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis is presented as an introduction to the County's basic financial statements. The basic financial statements include the government-wide financial statements, the fund financial statements, and the accompanying notes. Also included is supplementary information which is required in addition to the basic financial statements.

Government-wide Financial Statements

Government-wide financial statements are designed to provide a broad overview of County finances in a manner similar to a private-sector business, using full-accrual accounting for all transactions and activities.

The statement of net assets provides information on all County assets and liabilities; the difference between the two is reported as net assets. Over time, increases or decreases in net assets may serve as an indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the net assets of the County changed during the fiscal year presented herein. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Under this presentation using full-accrual accounting, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, earned but unused vacation and sick leave, etc.).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes. If appropriate, the statements would also present revenues from governmental activities that are most like a private enterprise. That is, the intent of the activity is to recover all or a significant portion of its costs of operations through the charging of user fees and activity charges. Governmental activities of the County supported primarily by taxes include general government, judicial, public safety, public works, health, welfare, culture and recreation, and interest on long-term debt. Enterprise Fund activities might include operations of an airport or hospital. The County created its first Enterprise Fund in fiscal year 2009 to record the activity of the Collin County Toll Road Authority. The Toll Road Authority was established to build and maintain an Outer Loop tolled roadway in the northern and eastern portions of the County. The Toll Road will connect with Interstate 35 in Denton County on the north side of the DFW metroplex and Interstate 30 in Rockwall County on the east side of the DFW metroplex.

The County operates an animal shelter that works with local cities and unincorporated areas of the County to handle the disposition of unwanted animals. Each participating city, as well as the County, pays a pro rata share of the operating expenses and construction costs. The animal shelter is not considered an Enterprise Fund since it provides services to other governments and not to the general public.

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

Fund Financial Statements

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

Governmental Funds

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

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

The County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the:

- General Fund
- General Road and Bridge
- Health Care Foundation
- Regional Toll Revenue – Wylie (FM 1378)
- Regional Toll Revenue – Outer Loop PH3 (Phase 3) from U. S. Highway 75 to State Highway 121
- Permanent Improvement

Each of these funds is considered to be a major fund for FY 2010. Financial results from the other governmental funds (nonmajor funds) are combined into a single, aggregated presentation and included in the total. Individual fund data for each of the nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

The County adopts an annual appropriated budget for most of its governmental funds. A budgetary comparison statement is provided for County governmental funds, where a budget is adopted, to demonstrate compliance with the approved budget. (The exception is Capital Projects Funds, which are budgeted according to the project budget, with an assigned project number for tracking and recording each transaction by project). Budgetary comparison statements for major governmental funds are presented as required supplementary information in the basic financial statements. Budgetary comparison statements for all governmental funds are included in the fund financial statements accompanying information.

Proprietary Funds

Currently, the County reports two proprietary funds – the Collin County Toll Road Authority and its Internal Service Funds as detailed below. Internal Service Funds are used to accumulate and allocate costs internally among various County functions. The services provided benefit the various government functions they support, which is why they have been included within governmental activities in the government-wide financial statements. The County uses Internal Service Funds to account for the following activities:

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

Proprietary funds provide the same type of information as the government-wide financial statements, but with more detail. Internal Service Funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the Internal Service Funds are provided in the combining and individual fund statements and schedules.

Fiduciary Funds

County fiduciary funds consist of several agency funds. Agency funds are the separate accounts and transactions related to money received that is collected for and remitted to another entity. For example, the County collects traffic fines; a portion of the fine belongs to the state. After collection, the monies owed to the other entities are remitted to those entities on a periodic basis.

Notes to Financial Statements

The notes to the financial statements provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes disclose other pertinent information that, when taken in whole with the financial statements, provide a more detailed picture of the state of the finances of the County.

Other Information

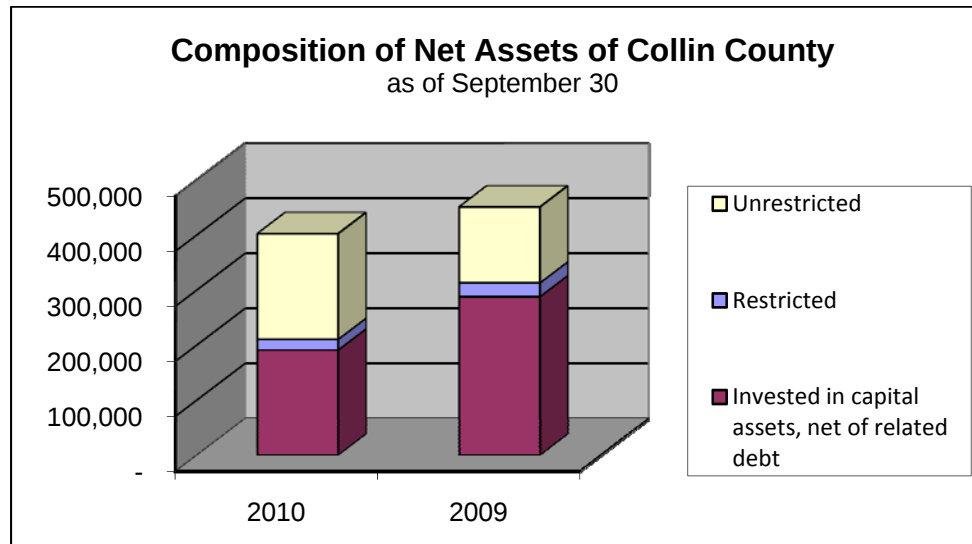
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

Unaudited statistical information is provided for trend and historical analysis.

Government-Wide Financial Analysis

Net assets of the County as of September 30, 2010 and September 30, 2009, are summarized and analyzed below:



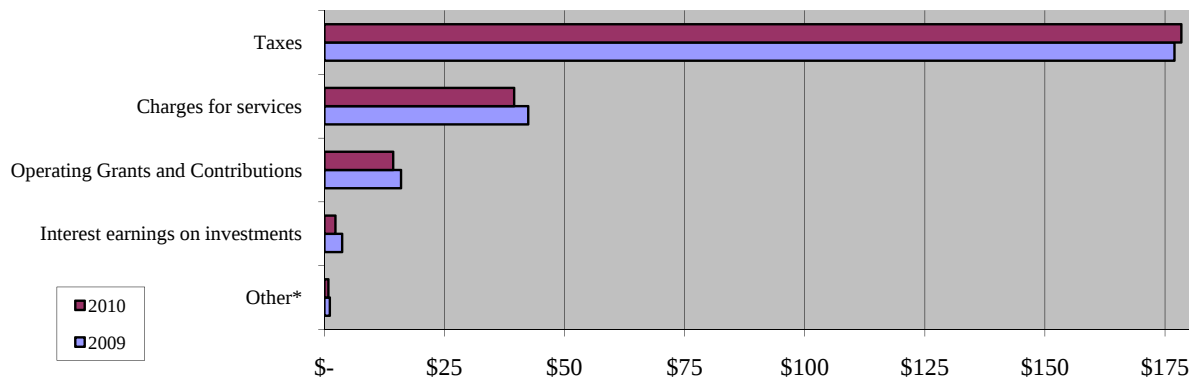
- Net assets serve as a useful indicator of financial position. Assets exceeded liabilities by \$401.4 million as of September 30, 2010, and by \$450.8 million as of September 30, 2009, a net decrease of \$49.4 million.

Statement of Net Assets As of September 30 (\$ in thousands)		
	2010	2009
Assets:		
Current and Other Assets	\$ 436,826	\$ 415,336
Capital Assets	425,907	496,307
Total Assets	<u>862,733</u>	<u>911,643</u>
Liabilities:		
Current Liabilities	34,536	12,524
Long-term Liabilities	<u>426,803</u>	<u>448,347</u>
Total Liabilities	<u>461,339</u>	<u>460,871</u>
Net Assets:		
Invested in capital assets, net of related debt	190,886	287,731
Restricted	19,376	25,019
Unrestricted	<u>191,133</u>	<u>138,022</u>
Total Net Assets	<u>\$ 401,394</u>	<u>\$ 450,772</u>

- Investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment, etc., net of related debt used to acquire the assets) accounts for the second-largest category of net assets (49.4%). Capital assets are used to provide services to citizens. Although our investment in capital assets is reported net of related debt, the reader should note resources needed to repay this debt must be provided from other sources, since the assets cannot be used to liquidate the debt.
- Restricted net assets (4.8%) represent resources subject to external restrictions on their use. Of these restricted net assets, 22.9% are to repay long-term debt, 56.0% (of restricted) are to provide health care services (as established upon sale of the County hospital), 21.0% (of restricted) are for grant programs, and the balance is for the County's Myers Park Foundation.
- The remaining portion of the County's net assets (51.1%) is unrestricted and may be used to meet ongoing obligations to citizens and creditors.
- At September 30, 2010, the County had positive balances in all three categories of net assets.

Reflected below is a comparison of Collin County revenues by source. Revenue decreased in 2010 over 2009 by 2.4%, due primarily to lower collections for charges for services, lower revenues from operating grants and contributions, and lower investment earnings. Taxes increased over the period by just under 1%. A summary of the amounts and more detailed explanation is provided below the graph.

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



Summarized below are details of the governmental activities of the County for FY 2010 and 2009.

- Program revenues included charges for services, fines and forfeitures, certain licenses and permits, and special assessments, as well as both operating and capital grants and contributions. Program revenues from governmental activities decreased by \$5.9 million or 10.0%. Reductions came primarily from charges for services (down 16.5% compared to 2009) and operating grants and contributions (down 6.1% compared to 2009).
- General revenues consist of taxes and interest not allocable to specific programs, as well as miscellaneous transactions that are not attributable to a specific program. Taxes, the largest of these revenues, increased by \$1.4 million or 0.81%.
- Public transportation expense increased by \$62.3 million or 244.3%, due to completion of roads that were in construction in progress at the end of FY2009.
- Public safety expense increased from \$61.9 million to \$62.5 million (0.9%).
- General administration expense increased, from \$34.5 million to \$36.5 million (5.7%). This reflects increases in capital assets and additional funding for the County retirement with the Texas County and District Retirement System. The additional funding was used to pay toward the County's unpaid liability for employee retirement.
- Interest on long-term debt decreased by \$2.2 million, as the County reaped the benefits of the refunding made in prior years that lowered the overall debt service for FY 2010.

Summary of Changes in Net Assets
For the Fiscal Years Ended September 30
(\$ in thousands)

	2010	2009
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 38,597	\$ 42,048
Operating grants and contributions	14,337	16,374
Capital grants and contributions	<u>631</u>	<u>1,064</u>
	\$ 53,565	\$ 59,486
<i>General Revenues:</i>		
Taxes	\$ 178,396	\$ 176,960
Unrestricted investment earnings	2,310	3,694
Miscellaneous	<u>203</u>	<u>73</u>
	<u>180,909</u>	<u>180,727</u>
Total revenues	\$ 234,474	\$ 240,213
Expenses		
General administration	\$ 36,469	\$ 34,518
Judicial	17,436	17,195
Financial administration	10,754	10,891
Legal	11,436	11,254
Public facilities	16,981	18,129
Equipment services	2,485	2,320
Public safety	62,473	61,904
Public transportation	87,757	25,491
Health and welfare	19,088	18,369
Culture and recreation	1,622	1,720
Conservation	293	295
Interest on long-term debt	<u>17,078</u>	<u>19,267</u>
Total expenses – before transfers	<u>283,872</u>	<u>221,353</u>
Change in Net Assets	\$(49,398)	\$ 18,860
Net assets as of October 1, 2010 and 2009	<u>450,772</u>	<u>431,912</u>
Net assets as of September 30	<u>\$ 401,374</u>	<u>\$ 450,772</u>

Total Cost and Net Cost of Governmental Activities for Collin County For the Six Largest Functions by Expense For the Fiscal Years Ended September 30 (\$ in thousands)				
Functions/Programs	Total Cost of Services		Net Cost of Services	
	2010	2009	2010	2009
Public transportation	\$ 87,757	\$ 25,491	\$ 70,869	\$ 4,131
Public safety	62,473	61,904	48,367	49,008
General administration	36,469	34,518	29,015	26,693
Health and welfare	19,088	18,369	12,728	11,705
Jucicial	17,436	17,195	12,003	11,593
Interest and fiscal charges	17,078	19,267	16,765	19,092
Other	43,572	44,609	39,640	39,645
Total	\$ 283,873	\$ 221,353	\$ 229,387	\$ 161,867

Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$358.1 million, a decrease of \$32.7 million (8.3%) from the prior year.

Approximately 42.3% of fund balances (\$151.5 million) constitute unreserved, undesignated fund balance. A portion of the unreserved fund balance has been designated for budgetary purposes for specific future expenditures which may or may not be incurred in the near-term (\$9.4 million).

The remainder of the combined fund balance is reserved to indicate that it is not available for new spending because it has already been committed to:

- capital projects totaling \$72.7 million (comprised of road construction, permanent improvements, and open space projects) in progress at the end of the year;
- liquidate contracts and purchase orders of the prior period (\$87.3 million);
- Toll Road Authority (\$17.0 million);
- debt service (\$4.4 million);
- health care costs (\$10.9 million), and
- other reserved items (\$4.9 million).

General Fund

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved, undesignated fund balance of the General Fund was \$132.6 million, an increase of \$17.3 million or 15.0% from the prior year. The total fund balance in the General Fund was \$145.4 million, an increase of \$11.8 million or 8.8% from the prior year.

To get a more detailed picture of the liquidity of the General Fund, the reader may find it useful to compare both unreserved fund balance and total fund balance to total fund expenditures and transfers. Unreserved fund balance represents 92.5% and 86.2% of total General Fund expenditures and transfers out for the fiscal years ended September 30, 2010, and 2009, respectively. Total fund balance represents 101.5% and 99.8% of that same amount for the stated periods, respectively. Key factors in the change in fund balance in the General Fund are as follows:

- Property tax revenues increased by \$1.4 million, due to the growth of the County, and in spite of declining property values.
- The combined charges for services and fees and permits decreased by \$1.2 million.
 - Elections Department fees were higher than prior year by \$0.2 million due to state-wide primary election in March, 2010;
 - County Clerk fees were lower than prior year by \$0.5 million due to fewer property sales and deeds being recorded;
 - District Clerk fees decreased from FY 2009 by \$0.1 million due to fewer cases completed;
 - County Auditor fees in FY 2010 decreased by \$0.2 million from FY 2009 due to reduced commissions for filing state reports of fees and fines;
 - Health and Welfare fees and charges for services were lower than prior year by \$0.1 million due to less international travel, requiring fewer vaccinations;
 - Public Works – Road and Bridge collected \$0.1 million in additional permit fees over the prior year, but the road mileage fees collected related to vehicle fees were lower by \$1.1 million over last year;
 - Animal Shelter fees were higher than prior year by \$0.3 million due to increased costs of maintaining the shelter; increases were paid by participating cities; and
 - Other changes not identified above totaled a net increase of \$0.2 million.
- Investment earnings decreased by \$1.7 million due to lower interest rates and record lower Federal Reserve rates.
- General administrative expenses increased by \$2.0 million.
 - Increased archive and restoration expenditures in the County Clerk's office of \$2.5 million pursuant to a plan to restore and maintain land and vital records dating back to 1850;
 - Increased salary and benefit expenses of \$0.2 million in the Elections office from primary elections for FY 2010;
 - In FY 2010, Information Services reduced purchases of computer hardware by \$0.4, reduced purchases of computer software by \$0.2 million, and reduced costs for consultants of \$0.1 million as part of revised timelines for replacing hardware and software due to economic restrictions;

- o Decreased costs for cellular and land phones in Telecommunications by \$0.3 as part of the continuing efforts to reduce monthly costs;
 - o The County made an additional contribution for the state retirement system in FY 2010 of \$1.3 million;
 - o Legal expenses for the County were lower by \$0.4 million in FY2010 over FY 2009; and
 - o Other administrative expenses not separately named totaled \$0.6 million less for general administration.
- Public facilities expenses decreased by \$1.1 million in FY 2010.
 - o Closure of the old courthouse on McDonald Street reduced expenses for public facilities by \$0.3 million;
 - o Costs of \$0.1 million were reduced for trash removal (i.e., construction materials) at the new courthouse on Bloomdale Road;
 - o Energy efficiencies from the move to the new courthouse and administration building reduced energy consumption by \$0.3 million; and
 - o Other facilities expense decreases not separately named totaled \$0.4 million.
- Public transportation expenses increased by \$62.3 million, due primarily to road construction funded by the sale of the County's rights to the Highway 121 Toll Project. This funding is part of about \$900 million in new funding from the sale of the rights.
- Interest on long-term debt decreased by \$2.2 million due to refinancing debt issued to refund higher interest debt with new debt, including use of Build America Bonds utilizing a subsidized interest rate.

General Road and Bridge Fund

The General Road and Bridge Fund is the primary fund responsible for maintaining County roads. At the end of the current fiscal year, the unreserved, undesignated fund balance of the General Road and Bridge Fund was \$10.4 million, an increase over FY 2009 of \$3.1 million, or 42.5% higher. General Road and Bridge Fund revenues include fees and permits, property taxes, and fines and forfeitures.

In FY 2005, Collin County began a program to convert all rock roads to asphalt to reduce dust and to increase the useful life of the road. The program is geared to convert the roads at a rate of 50 miles per year. The County completed 37 miles in FY 2010. At the end of FY10, the County had resurfaced 276 miles of roads, or an average of 46 miles per year, slightly behind the goal.

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

- Road and Bridge Fund revenues declined by \$5.9 million in FY 2010:
 - o Property taxes increased by \$0.2 million due to a slight change in the tax rate allocated to the Fund in 2010.
 - o In FY 2010, fees and permits were lower than 2009 by \$0.5 million due to lower collections from the Justice of the Peace, County, and District Courts for moving violations on public highways. The lower fees and permits were partially offset by increases in sales of road materials of \$0.1 million.

- o Federal and state fund revenues decreased by \$4.9 million from FY 2009, due to \$1.3 million less in collections for mileage fees from licenses resulting from changes in the economy; lower grant revenues of \$0.4 million; and a state fee added to license plate renewals and reported in FY 2010 as part of grant revenues and not part of public transportation. The total was \$2.2 million for the Air Check Texas Grant.
- o Fees and permits were lower by \$1.1 million in FY 2010 over FY 2009 due to decreases in title fees collected.
- o Fines and forfeitures decreased by a net of \$0.2 million over FY 2009 due to fewer moving violations in the slower economy.
- o Interest and miscellaneous revenues increased by \$0.1 million over FY 2009.
- Road and Bridge Fund expenditures decreased by \$6.2 million from FY 2009 to FY 2010:
 - o The reclassification of the Air Check Texas funding to grant revenue and equivalent expense contributed \$2.2 million towards the decrease.
 - o Road construction expenditures declined in FY 2010 by \$2.1 million.
 - o Road maintenance expenditures increased in FY 2010 by \$1.3 million.
 - o Road re-construction costs increased by \$0.3 million.
 - o Road equipment purchases declined by \$0.2 million.
 - o Trash service declined by \$0.1 million from FY 2010 to FY 2010.
 - o Salary and benefits declined in FY 2010 by \$0.2 million.

Health Care Foundation Fund

The Health Care Foundation Fund was created after the sale of the hospital district in the early 1980s. The proceeds of the sale were used to create investment earnings that, together with the charges for services and federal and state funding, are used to provide health care to indigent County residents. A portion of the funds from the sale have been used to purchase real property for rental to other county agencies, as well as to non-related third parties. The rental revenue is a fairly steady source of income that provided 67.2% of the funding for the Health Care Foundation Fund in FY 2009. Fund balance was lower by \$3.0 million in FY 2010; key factors in the change in fund balance in the Health Care Foundation Fund were:

- Expenditures exceeded revenues in FY 2010 by \$2.9 million.
 - o Revenues were \$0.6 million lower in FY 2010, with decreases in fees and permits (\$0.1 million); decreases in federal and state funding (\$0.1 million); and decreases in interest income (\$0.4 million).
 - o Expenditures were \$0.6 million higher in FY 2010, with increases in salaries and benefits (\$0.1 million); indigent in-patient hospital care increased (\$0.4 million); and indigent outpatient hospital care increased (\$0.1 million.)

Budgetary Highlights

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

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

The final amended budget for expenditure appropriation was \$153.7 million, or \$1.8 million higher than the original approved budget of \$151.9 million. Actual expenditures for FY 2010 were \$134.7 million, or 12.4% less than the final amended budget.

General Fund revenues were higher than the final budget by \$2.2 million:

- Taxes were lower than the final budget by \$0.2 million;
- Fees and permits were higher by \$1.7 million;
- Federal and state funds were higher by \$0.6 million;
- Charges for services were lower by \$0.4 million, due primarily to lower commissions on state fees and fines reported (\$0.3 million);
- Fines and forfeitures were lower by \$0.5 million, due to lower collections and assessments of criminal fines and fees in the courts;
- Interest was higher than budget by \$0.9 million due to lack of optimism in the forecasting of interest rate changes and lower expenditures leading to higher investable cash balances; and
- Miscellaneous revenues were higher by \$0.2 million.

The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In fiscal year 2010, there were several functions that contributed to actual expenditures being \$19.0 million lower than budgeted expenditures. They include:

- General administration was lower than budget by \$13.5 million, due to:
 - o \$0.6 million in budgeted County Clerk expenses for archive and restoration supplies, consultants, and other materials were not spent.
 - o \$11.4 million in non-departmental and contingency expenses for operating and capital expenditures were budgeted but not spent, primarily for:
 - wages – \$1.0 million
 - legal – \$0.4 million
 - copier rental – \$0.3 million
 - employee wellness – \$0.2 million
 - consultants – \$0.3 million
 - OPEB funding – \$3.0 million
 - computer maintenance – \$0.8 million
 - software maintenance – \$0.3 million
 - phone system maintenance – \$1.1 million
 - radio maintenance – \$0.2 million
 - Tax Increment Financing Zone – \$0.2 million
 - miscellaneous – \$0.2 million
 - contingency – \$2.6 million
 - non-capital computer equipment – \$0.2 million
 - capital computer equipment – \$0.4 million
 - archive and restoration expenditures – \$0.5 million

- Judicial actual expenses were lower than budget by \$0.7 million, due to:
 - \$0.1 million under budget in County Clerk Probate/Mental Clerks Department due to lower room and board expenses.
 - \$0.3 million actual expenses lower than budgeted for operation and expenses of the County Courts.
 - \$0.1 million under budget for operation and expenses for the District Clerk support of the District Courts.
 - \$0.2 million actual expenses less than budgeted for operation and expenses of the District Courts.
- Financial administration expenses were lower than budget by \$0.6 million, due to:
 - \$0.1 million in budgeted expenses for the Budget Office payroll, benefits and operating expenditures were not required.
 - \$0.2 million in budgeted expenses for the County Auditor office payroll were not spent.
 - \$0.3 million under budget in the Tax Assessor/Collector's payroll, travel and operating expenses.
- Legal expenses were \$0.1 million lower than budget due to lower trial and witness costs in the District Attorney's office.
- Public facilities expenses were lower than budget by \$1.2 million, primarily due to:
 - \$1.1 million under budget caused by lower facility maintenance costs, including repairs, utilities, maintenance contracts, utility costs, and cleaning services in all buildings.
 - \$0.1 million under budget for payroll and operating expenses in the Public Facilities Administration department.
- Equipment services expenses were lower than budget by \$0.3 million, due to:
 - \$0.1 million under budget for heavy equipment repair.
 - \$0.2 million under budget for auto maintenance costs, primarily due to changeover to new energy efficient vehicles.
- Public safety expenses were lower than budget by \$0.7 million, due to:
 - \$0.1 million under budget for lower maintenance and operating costs of the Medical Examiner Office.
 - \$0.1 million under budget for lower maintenance and operating expenses in the Sheriff's Office.
 - \$0.2 million under budget for lower food costs in Minimum Security.
 - \$0.1 million under budget for lower operating costs in the Constable offices.
 - \$0.1 million under salary and overtime for the Homeland Security Office.
 - \$0.1 million under budget for contracted ambulance services for unincorporated areas of the County.
- Health and welfare expenses were \$1.1 million lower than budget due to lower than budgeted expenditures for inmate health care services.
 - \$0.5 million under budget for inmate health care expenses.
 - \$0.6 million under budget for reduced payments for mental health-mental retardation.

- Capital outlay expense, which is presented separately from the functional activities, is \$0.8 million below budget, due to:
 - o \$0.4 million for budgeted Non-Departmental Capitalized Computer Hardware expenditures not spent, due to economy.
 - o \$0.1 million for Non-Departmental Capitalized Consultant expense lower than budget.
 - o \$0.2 million for Equipment Services Auto Purchases being delayed.
 - o \$0.1 million for other capital outlays not made due to economy.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation at September 30, 2010, was \$425.9 million, a decrease of \$84.5 million, owing primarily to the reclassification of roads under construction that will be turned over by the County to cities. The cities will be responsible for maintenance. The reduction has been recorded as a deferred contribution. Detail by type of activity and asset is summarized below.

Major changes for FY 2010 are:

- Added right of way for planned road construction to land: \$5.6 million.
- Additions to buildings: \$0.7 million.
- Added purchases of \$3.7 million to Machinery and Equipment; purchases were offset by \$1.9 million in items written off when sold as surplus.
- Infrastructure increased by \$13.1 million – roads converted to asphalt from rock totaled \$9.3 million. Bond projects added another \$3.5 million for road construction.
- Construction in Progress decreased by \$73.4 million, due to reclassification to deferred contribution for roads to be constructed and donated to cities in the amount of \$81.9 million, and \$8.5 million increase for the construction of a new wing to the Courthouse to house the County courts and expand the District Clerk and District Attorney operations.
- Accumulated Depreciation includes \$3.2 million in reductions due to surplus items sold and depreciation expense for 2010 of \$21.7 million – a net change of \$18.5 million.

Capital Assets As of September 30 (\$ in thousands)		
	2010	2009
Land	\$ 30,351	\$ 24,865
Buildings and system	224,892	224,081
Improvements other than buildings	6,377	6,375
Machinery and equipment	52,680	50,854
Infrastructure	266,579	253,475
Construction in progress	24,246	97,626
Total capital assets	605,125	657,276
Less: Accumulated Depreciation	(179,218)	(160,968)
Total capital assets	\$ 425,907	\$ 496,308

Long-term Debt

At September 30, 2010, the County had \$383.8 million in outstanding debt, a decrease of \$25.6 million (6.3%).

In FY 2010, the County:

- Paid \$25.6 million in debt service and \$17.1 million in interest costs for debt.
- From the Build America Bonds issued in FY 2009, the County received an interest rate subsidy from the federal government in the amount of \$0.3 million.

Outstanding Long-Term Debt As of September 30 (\$ in thousands)		
	2010	2009
General obligation bonds and tax notes issued for:		
Roads	\$ 175,203	\$ 186,019
Re-funding prior debt	78,176	81,912
Permanent improvements	50,544	52,989
New courts facility/courthouse	60,042	63,230
Touch-screen voting/web project	1,000	1,220
Outdoor youth camp	9,745	10,875
Software	9,095	13,150
	<u>\$ 383,805</u>	<u>\$ 409,395</u>

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

Economic Factors

The following economic factors are reflected in the FY 2010 General Fund and other budgets:

- The percentage decrease in real property assessed value for FY 2010 was 1.5% (FY 2009 increase was 0.7%).
- The average unemployment rate in Collin County for 2010 was 7.5% (7.3% in 2009).
- Tax receipts for FY 2010 were \$178.4 million, which is 0.8% higher than FY 2009 tax receipts of \$177.0 million.

For the first time in the last 10 years, the County has experienced a decrease in total taxable assessed value of local property. The new challenges created this year, with the slower economy and higher unemployment, have required a new vision and a new approach for the County.

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

Even with the recession, Collin County maintains its tradition of quality living outside of the mainstream of traffic and other issues associated with the Dallas-Fort Worth metroplex. The County remains a very attractive place for relocation. With a local unemployment rate at 7.8%, which is lower than the rate for Texas, the County is sought after by major corporations looking to relocate offices, as the County has a large and stable professional workforce.

The County participates with the North Central Texas Council of Governments in planning the regional needs of the area as well as its own needs. A Master Transportation Plan has been in place for a number of years and is updated annually to take into account the needs for both rural and urban roads.

During the fiscal year ended September 30, 2010, an average of 2,261 people moved into the County each month; this is an average of 29 persons per day increase over the 2009 rate of growth per month of 1,371 people. The slower growth experienced in FY 2009 was short-lived; in FY 2010, Collin County moved back to the position of 5th fastest growing County in the country, with more than 75 people per day moving into the County. The growth continues to provide challenges in keeping up with roads and other infrastructure needs.

The 2010 Census was released for Texas in February, 2011, and showed the County population at 782,341 as of April 1, 2010. The 2010 Census is a 196% increase over the 1990 census of 264,036, and a 59% increase over the 2000 census of 491,772. The estimated population due to additional growth after April 1st is 791,631 at September 30, 2010.

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

The Dallas North Tollway opened a six-lane divided toll road between State Highway 121 and U.S. Highway 380 in FY 2009, and continued in FY 2010 to work on the northern expansion of the toll road. The Dallas North Tollway, when completed, will provide a major highway from Grayson County through Collin County to Dallas. Extensive commercial development continues along the North Dallas Tollway, and provides major source of employment for Collin County residents.

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

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

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

The rights fee will continue to fund road construction for years to come. The state and County, along with the major cities in the County that contain portions of the roadway, have identified the projects and are in the process of completing time schedules and establishing priorities for various road and bridge projects.

Budgeted revenues in FY 2011 are \$271.9 million, an increase of 16.3% over FY 2010 actual revenues of \$233.7 million. Property taxes account for the bulk of receipts, as 62.8% of the budgeted revenues are from property taxes.

Budgeted appropriations for FY 2011, which include expenditures and transfers out, total \$271.9 million. The General Fund appropriations total \$153.7 million, or 56.3% of the total. Debt service is \$43.5 million (16.0% of the total) and other funds, primarily capital project funds, total \$74.7 million, or 27.5% of the total.

There are several significant events expected to have an impact in FY 2011 and beyond:

Work on the Collin County Toll Road, also mentioned above, has started, with planning and engineering, as well as right of way acquisition and construction of phase 3, ongoing. This multi-decade project of six phases will connect Interstate Highway 35 north of the Dallas-Fort Worth metroplex and Interstate Highway 30 east of the metroplex. Completion of the Toll Road is expected in 2030 for all sections.

Health care for indigent residents of Collin County is a major economic consideration for the County. Grants to community agencies that began in 2008 and continued in 2010 have helped the County to provide preventative and minor medical care in cities where the indigent population is located. Reduced federal and state funding for medical care has contributed to the increasing demands on County resources to provide the same level of services offered in prior years. The Health Care Task Force continues to work with local providers and the County to ensure appropriate recommendations and decisions concerning the future availability of service and care.

With the demands on County services for infrastructure and health care, the effect of the economic downturn on assessed property values may strain the County's ability to provide adequate revenues to support basic services. The County conservatively manages its resources, using cost containment practices ranging from performance programs to position savings to other ways to reduce or eliminate non-performing programs. As of September 30, 2010, the unreserved fund balance for the General Fund was \$132.6 million; this is 86.3% of budgeted General Fund expenditures for FY 2011. Management has placed the County in sound financial position to mitigate the current economic uncertainty. As such, the County shall continue to closely monitor its expenditures to ensure taxpayer dollars are spent wisely and in accordance with sound fiscal management policies.

In November 2007, the County presented a bond proposal to voters for new funding for facilities, roads and open space. The proposed funding was for a total of \$328.9 million, with \$235.6 million for roads, \$76.3 million for facilities, and \$17.0 million for open space. The bond proposal passed. The second sale of bonds was in September, 2009. Overall there were 15 road projects included in the bond proposal. Many road projects require local participation, with the sponsoring city paying 50% and the County paying 50%. When completed, the road will pass to the city for maintenance and operations, while the County will pay the debt incurred by the County to build the road. The County did not issue any bonds in FY 2010, but did issue bonds in November, 2010, to refund existing debt from five previous bond issuances; the effect is to reduce the overall interest to be paid. Those bonds were strictly for refunding and did not include any new bonds for construction or other projects.

The facilities bonds passed in FY 2009 were primarily to fund two County facilities: 50% of the phase 2 expansion of the County courthouse (phase 1 was completed in July, 2007) and construction of a new juvenile alternative education facility. The expansion of the courthouse will provide additional court administration offices as well as creating courtrooms for the County courts, which will relocate to the site when the expansion is complete. This Phase 2 expansion is estimated to cost \$47 million; construction should be completed in 2012. The balance of the Phase 2 expansion funding is expected to come from fund balance, with no additional debt required.

Bond proceeds from the open space bonds approved in FY 2009 were distributed in 2010 to be used to acquire land for construction and improvements for parks and recreational facilities within the County. With the County providing 50% of funding and the cities or non-profit organizations matching that amount, County funding is leveraged to improve the quality of life for County residents. A portion of the funds will be used to continue the "Six Cities Trail Plan," created to link the hiking and biking paths in the cities of Allen, Frisco, Garland, McKinney, Plano and Richardson, and to expand it into a regional plan.

The County recognizes its need to upgrade its financial software, including all sub-systems, and has reviewed vendor responses to business requirements. The County plans to implement the core modules of finance, purchasing and budgeting first, then it will bring sub-systems on-line as those departments find and validate the software that best meets their needs. Vendor responses to the core system requirements were reviewed during FY2010; a vendor was selected and approved by Commissioners Court in December 2010. The implementation will start in March 2011, with implementation completed by September 1, 2012. Integration problems between existing payroll software, justice software and financial software are expected to be resolved with the implementation of the new enterprise software.

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

The County is currently participating with 11 other large counties to customize and implement a new case management software system. This is a multi-year project, with specific groups being implemented over a four year period, with criminal courts and sheriff's office and jail administration planned for December 2010.

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

The tax rate for FY 2011 was reduced from the FY 2010 tax rate to \$0.24/\$100 of valuation. This is the lowest tax rate of any county in Texas. The expected growth of the County and related increases in property values should be sufficient for the time being to fund County operations. Collin County will use its existing fund balance reserves to make up any revenue shortfalls. However, fiscal pressure from rising health care costs, demand for constituent services, and costs of road construction may cause the County to have to adjust the tax rate in the future.

Requests for Information

This report is designed to provide a general overview of the County's finances for all interested parties. Questions concerning the information provided in this report or requests for additional financial information should be addressed to Mr. Jeff May, County Auditor/Chief Financial Officer, at 2300 Bloomdale Road, Suite 3100, McKinney, TX 75071.

BASIC FINANCIAL STATEMENTS

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COLLIN COUNTY, TEXAS

Statement of Net Assets

September 30, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Cash and cash equivalents	\$ 222,669,015	\$ 2,390,521	\$ 225,059,536	\$ 195,966
Investments	156,140,991	-	156,140,991	-
Receivables (net of allowance for uncollectibles)	8,810,135	687,358	9,497,493	-
Internal balances	17,027,891	(17,027,891)	-	-
Inventories	3,284,959	-	3,284,959	-
Deferred charges	2,477,597	-	2,477,597	-
Deferred contributions	40,345,458	-	40,345,458	-
Capital assets (net of accumulated depreciation):				
Land	21,348,454	9,002,697	30,351,151	-
Buildings and system	160,766,883	-	160,766,883	-
Improvements other than buildings	4,317,987	-	4,317,987	-
Machinery and equipment	23,245,580	-	23,245,580	-
Infrastructure	182,979,388	-	182,979,388	-
Construction in progress	19,117,709	5,128,387	24,246,096	-
Total assets	<u>862,532,047</u>	<u>181,072</u>	<u>862,713,119</u>	<u>195,966</u>
Liabilities:				
Accounts payable and other current liabilities	17,449,678	167,437	17,617,115	152,752
Due to other governments	172,697	-	172,697	-
Unearned revenue	16,746,410	-	16,746,410	-
Noncurrent liabilities:				
Due within one year	34,907,183	-	34,907,183	-
Due in more than one year	391,896,004	-	391,896,004	-
Total liabilities	<u>461,171,972</u>	<u>167,437</u>	<u>461,339,409</u>	<u>152,752</u>
Net assets:				
Invested in capital assets, net of related debt	176,754,963	14,131,084	190,886,047	-
Restricted for:				
Debt service	4,426,939	-	4,426,939	-
Health Care Foundation	10,857,425	-	10,857,425	-
Meyers Park Foundation	31,029	-	31,029	-
Grant programs	4,060,423	-	4,060,423	-
Unrestricted	205,229,296	(14,117,449)	191,111,847	43,214
Total net assets	<u>\$ 401,360,075</u>	<u>\$ 13,635</u>	<u>\$ 401,373,710</u>	<u>\$ 43,214</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, 2010
(Amounts expressed in thousands)

Program Revenues					Net (Expense) Revenue and Changes in Net Assets			
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Total	
Primary Government:								
Government activities:								
General administration	\$ 36,468,596	\$ 7,174,442	\$ 248,641	\$ 30,706	\$(29,014,807)	\$ -	\$(29,014,807)	
Judicial	17,436,080	4,687,675	745,409	-	(12,002,996)	-	(12,002,996)	
Financial administration	10,753,583	2,850,143	1,556	-	(7,901,884)	-	(7,901,884)	
Legal	11,436,163	293,388	159,629	-	(10,983,146)	-	(10,983,146)	
Public facilities	16,981,488	243,687	1,200	-	(16,736,601)	-	(16,736,601)	
Equipment services	2,484,792	413	-	167,059	(2,317,320)	-	(2,317,320)	
Public safety	62,472,977	9,060,750	3,851,133	273,363	(49,287,731)	-	(49,287,731)	
Public transportation	87,756,972	13,344,759	3,543,213	-	(70,869,000)	-	(70,869,000)	
Health and welfare	19,088,453	602,455	5,597,724	160,326	(12,727,948)	-	(12,727,948)	
Culture and recreation	1,622,389	25,567	188,468	-	(1,408,354)	-	(1,408,354)	
Conservation	293,137	-	-	-	(293,137)	-	(293,137)	
Interest and fiscal charges	17,078,488	313,684	-	-	(16,764,804)	-	(16,764,804)	
Total primary government	\$ 283,873,118	\$ 38,596,963	\$ 14,336,973	\$ 631,454	(230,307,728)	-	(230,307,728)	
Component unit:								
Health and welfare	\$ 7,921	\$ -	\$ 346	\$ -				\$(7,575)
Total component unit	\$ 7,921	\$ -	\$ 346	\$ -				(7,575)
General revenues								
Property taxes					176,006,560	-	176,006,560	-
Mixed beverage tax					2,389,590	-	2,389,590	-
Unrestricted investment earnings					2,300,812	9,663	2,310,475	-
Miscellaneous					203,048	-	203,048	-
Total general revenues					180,900,010	9,663	180,909,673	-
Change in net assets					(49,407,718)	9,663	(49,398,055)	(7,575)
Net assets - beginning of year					450,767,793	3,972	450,771,765	50,789
Net assets - end of year					\$ 401,360,075	\$ 13,635	\$ 401,373,710	\$ 43,214

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

COLLIN COUNTY, TEXAS

Balance Sheet Governmental Funds September 30, 2010

Assets	General Fund	General Road and Bridge	Health Care Foundation
Cash and cash equivalents	\$ 58,472,044	\$ 8,287,106	\$ 1,412,658
Investments	91,335,435	8,801,158	9,855,050
Receivables:			
Taxes (net of allowance for uncollectibles)	2,746,348	-	-
Fines and fees	1,060,439	1,182,369	-
Due from other governments	1,091,064	469,181	-
Due from other funds	240,352	-	-
Advance to other funds	209,264	-	-
Interest	89,561	-	6,250
Miscellaneous	42,603	-	-
Inventories	503,579	2,781,380	-
Total assets	<u>\$ 155,790,689</u>	<u>\$ 21,521,194</u>	<u>\$ 11,273,958</u>
Liabilities			
Accounts payable	\$ 1,858,046	\$ 903,007	\$ 238,860
Payroll related costs payable	4,811,213	208,951	59,342
Lease deposits payable	-	-	25,168
Due to other governments	128,362	7	-
Due to other funds	-	-	-
Deferred revenue	1,060,439	1,182,369	-
Deferred tax revenue	2,525,246	-	-
Total liabilities	<u>10,383,306</u>	<u>2,294,334</u>	<u>323,370</u>
Fund balances			
Reserved for:			
Debt service	-	-	-
Capital projects	-	-	-
North Texas Groundwater Conservation District	150,000	-	-
Animal Shelter Facility	-	-	-
Collin County Toll Road Authority	209,264	-	-
Health Care Foundation	-	-	10,857,425
Meyers Park Foundation	-	-	-
Encumbrances	2,489,692	6,002,257	93,163
Inventories	503,579	2,781,380	-
Unreserved fund balance:			
Designated for special projects	1,519,012	-	-
Designated for five-year plan	6,977,360	-	-
Designated for administration	925,830	-	-
Unreserved/undesignated, reported in:			
General fund	132,632,646	-	-
Special revenue funds	-	10,443,223	-
Total fund balances	<u>145,407,383</u>	<u>19,226,860</u>	<u>10,950,588</u>
Total liabilities and fund balances	<u>\$ 155,790,689</u>	<u>\$ 21,521,194</u>	<u>\$ 11,273,958</u>

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

<u>RTR - Wylie</u>	<u>RTR - Outer Loop Phase 3</u>	<u>Permanent Improvement</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ 7,467,423	\$ 12,003,419	\$ 18,038,783	\$ 108,306,895	\$ 213,988,328
-	-	5,755,275	35,755,277	151,502,195
-	-	-	841,196	3,587,544
-	-	-	-	2,242,808
-	-	-	1,026,727	2,586,972
-	-	-	-	240,352
-	-	16,880,607	1,355,057	18,444,928
-	-	-	-	95,811
-	-	-	140,825	183,428
-	-	-	-	3,284,959
<u>\$ 7,467,423</u>	<u>\$ 12,003,419</u>	<u>\$ 40,674,665</u>	<u>\$ 147,425,977</u>	<u>\$ 396,157,325</u>
\$ 3,233,599	\$ -	\$ 12,414	\$ 3,396,261	\$ 9,642,187
-	-	-	448,302	5,527,808
-	-	-	-	25,168
-	-	-	44,328	172,697
-	-	-	240,352	240,352
4,233,824	12,003,419	-	628,774	19,108,825
-	-	-	774,697	3,299,943
<u>7,467,423</u>	<u>12,003,419</u>	<u>12,414</u>	<u>5,532,714</u>	<u>38,016,980</u>
-	-	-	4,426,939	4,426,939
-	-	9,464,067	63,226,916	72,690,983
-	-	-	-	150,000
-	-	1,417,037	-	1,417,037
-	-	15,463,570	1,355,057	17,027,891
-	-	-	-	10,857,425
-	-	-	31,029	31,029
4,230,307	-	14,317,577	60,188,657	87,321,653
-	-	-	-	3,284,959
-	-	-	-	1,519,012
-	-	-	-	6,977,360
-	-	-	-	925,830
-	-	-	-	132,632,646
(4,230,307)	-	-	12,664,665	18,877,581
-	-	40,662,251	141,893,263	358,140,345
<u>\$ 7,467,423</u>	<u>\$ 12,003,419</u>	<u>\$ 40,674,665</u>	<u>\$ 147,425,977</u>	<u>\$ 396,157,325</u>

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COLLIN COUNTY, TEXAS
Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Assets
September 30, 2010

Total fund balances – governmental funds		\$ 358,140,345
Amounts reported for governmental activities in the statement of net assets are different because:		
Bond issuance costs for the sale of bonds are expenditures in the funds but are amortized over the life of the bonds in government-wide statements.		2,477,597
Capital project construction payments made to construct assets owned by other local governments.		40,345,458
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
These capital assets (net of accumulated depreciation) consist of:		
Land	\$ 21,348,454	
Buildings and systems	158,322,631	
Improvements other than buildings	4,317,987	
Machinery equipment	23,149,676	
Infrastructure	182,979,388	
Construction in progress	<u>19,117,709</u>	
Total capital assets		409,235,845
Some amounts deferred in the funds were recorded in a different fiscal year than the current year:		
Special assessment for road construction in the prior year that is deferred to a future period is included in the funds.	119,607	
Fines and fees earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	2,242,808	
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>3,299,943</u>	
Total deferred revenues		5,662,358
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		9,873,973
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:		
Interest payable	(2,193,769)	
Bonds, notes and loans payable	(383,805,044)	
Compensated absences	(6,623,119)	
OPEB obligation	(19,070,839)	
Arbitrage payable	(30,292)	
Unamortized bond premiums	<u>(12,652,438)</u>	
Total liabilities		(424,375,501)
Net assets of governmental activities		<u>\$ 401,360,075</u>

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

COLLIN COUNTY, TEXAS
Statement of Revenues, Expenditures, and Changes in Fund Balance:
Governmental Funds
For the Year Ended September 30, 2010

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Revenues:			
Taxes:			
Property	\$ 130,271,143	\$ 4,339,903	\$ -
Licenses and permits	10,994,607	11,792,263	314,494
Federal and state funds	3,908,666	-	70,479
Fees and charges for services	5,075,878	-	-
Fines and forfeitures	1,821,451	2,025,223	-
Other local government funds	-	238,030	-
Rental revenues	-	-	1,152,989
Interest	2,189,100	222,538	165,369
Miscellaneous	598,633	473,769	12,560
Total revenues	<u>154,859,478</u>	<u>19,091,726</u>	<u>1,715,891</u>
Expenditures:			
Current:			
General administration	28,875,085	-	-
Judicial	14,141,857	-	-
Financial administration	9,970,218	-	-
Legal	10,655,750	-	-
Public facilities	9,652,871	-	297,680
Equipment services	1,940,815	-	-
Public safety	46,021,607	-	-
Public transportation	-	15,661,590	-
Health and welfare	10,767,712	-	4,365,125
Culture and recreation	424,024	-	-
Conservation	276,767	-	-
Capital outlay	1,990,979	429,795	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>134,717,685</u>	<u>16,091,385</u>	<u>4,662,805</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,141,793</u>	<u>3,000,341</u>	<u>(2,946,914)</u>
Other financing sources (uses):			
Transfers in	110,829	-	-
Transfers out	(8,581,000)	-	(4,090)
Sale of assets	109,520	53,850	-
Total other financing sources (uses)	<u>(8,360,651)</u>	<u>53,850</u>	<u>(4,090)</u>
Net change in fund balances	11,781,142	3,054,191	(2,951,004)
Fund balances – beginning	<u>133,626,241</u>	<u>16,172,669</u>	<u>13,901,592</u>
Fund balances – ending	<u>\$ 145,407,383</u>	<u>\$ 19,226,860</u>	<u>\$ 10,950,588</u>

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

Regional Toll Revenue Wylie (FM 1378)	RTR - Outer Loop Phase 3	Permanent Improvement	Other Governmental Funds	Total
\$ -	\$ -	\$ -	\$ 40,882,608	\$ 175,493,654
-	-	-	251,515	23,352,879
3,233,598	-	-	8,018,402	15,231,145
-	-	-	3,922,553	8,998,431
-	-	-	31,909	3,878,583
-	-	-	-	238,030
-	-	-	-	1,152,989
-	-	164,937	1,286,456	4,028,400
-	-	-	271,125	1,356,087
<u>3,233,598</u>	<u>-</u>	<u>164,937</u>	<u>54,664,568</u>	<u>233,730,198</u>
-	-	-	984,447	29,859,532
-	-	-	2,131,450	16,273,307
-	-	-	-	9,970,218
-	-	-	249,880	10,905,630
-	-	-	96,987	10,047,538
-	-	-	-	1,940,815
-	-	-	12,554,627	58,576,234
-	-	-	-	15,661,590
-	-	-	3,436,148	18,568,985
-	-	-	618,003	1,042,027
-	-	-	-	276,767
3,233,598	-	1,239,866	42,816,001	49,710,239
-	-	-	25,590,000	25,590,000
-	-	-	18,245,702	18,245,702
<u>3,233,598</u>	<u>-</u>	<u>1,239,866</u>	<u>106,723,245</u>	<u>266,668,584</u>
-	-	(1,074,929)	(52,058,677)	(32,938,386)
-	-	-	9,199,058	9,309,887
-	-	-	(677,752)	(9,262,842)
-	-	-	999	164,369
-	-	-	8,522,305	211,414
-	-	(1,074,929)	(43,536,372)	(32,726,972)
-	-	41,737,180	185,429,635	390,867,317
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,662,251</u>	<u>\$ 141,893,263</u>	<u>\$ 358,140,345</u>

COLLIN COUNTY, TEXAS

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities For the Year Ended September 30, 2010

Net change in fund balances – governmental funds \$(32,726,972)

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	\$ 26,191,492	
Capital assets decreases	(43,367,663)	
Depreciation expense for all capital assets	<u>(20,020,722)</u>	
Total change in capital assets activity		(37,196,893)

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 repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net assets.	\$ 25,590,000	
Bond issuance fees and bond premiums require the use of current financial resources but are amortized over the life of the bond in the statement of activities.	<u>637,389</u>	
Total long-term debt		26,227,389

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues over expenditures of the internal service funds is reported with the governmental activities. (1,428,322)

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	501,691
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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	\$(83,347)	
Arbitrage payable	613,172	
OPEB obligation	(5,621,583)	
Compensated absences	<u>307,147</u>	
Total changes in long-term liabilities		(4,784,611)
Change in net assets of governmental activities		<u><u>\$(49,407,718)</u></u>

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

COLLIN COUNTY, TEXAS

Statement of Net Assets

Proprietary Funds

September 30, 2010

	<u>Business-type Activities – Collin County Toll Road Authority</u>	<u>Governmental Activities – Internal Service Funds</u>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 2,390,521	\$ 8,680,687
Investments	-	4,638,796
Receivables:		
Miscellaneous receivables	<u>687,358</u>	<u>113,571</u>
Total current assets	<u>3,077,879</u>	<u>13,433,054</u>
Capital assets (net of accumulated depreciation):		
Land	9,002,697	-
Buildings and systems	-	2,444,252
Machinery and equipment	-	95,904
Construction in progress	<u>5,128,387</u>	<u>-</u>
Total capital assets	<u>14,131,084</u>	<u>2,540,156</u>
Total assets	<u>17,208,963</u>	<u>15,973,210</u>
Liabilities:		
Current liabilities:		
Accounts payable	167,437	2,718,613
Payroll payable	-	24,198
Claims payable	<u>-</u>	<u>1,939,389</u>
Total current liabilities	<u>167,437</u>	<u>4,682,200</u>
Noncurrent liabilities:		
Advance from other funds	<u>17,027,891</u>	<u>1,417,037</u>
Total liabilities	<u>17,195,328</u>	<u>6,099,237</u>
Net assets:		
Invested in capital assets	14,131,084	2,540,156
Unrestricted	<u>(14,117,449)</u>	<u>7,333,817</u>
Total net assets	<u>\$ 13,635</u>	<u>\$ 9,873,973</u>

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

COLLIN COUNTY, TEXAS

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

Proprietary Funds

For the Year Ended September 30, 2010

	<u>Business-type Activities – Collin County Toll Road Authority</u>	<u>Governmental Activities – Internal Service Funds</u>
Operating revenues:		
Premiums	\$ -	\$ 22,522,971
Charges for services	-	1,335,812
Other	-	1,235,129
Total operating revenues	-	25,093,912
Operating expenses:		
Administration	-	3,221,254
Benefits	-	23,330,562
Depreciation	-	98,876
Total operating expenses	-	26,650,692
Operating income	-	(1,556,780)
Non-operating revenues (expenses):		
Interest income	9,663	128,458
Total non-operating revenues (expenses)	9,663	128,458
Change in net assets	9,663	(1,428,322)
Total net assets – beginning	3,972	11,302,295
Total net assets – ending	\$ 13,635	\$ 9,873,973

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, 2010

	Business-type Activities – Collin County Toll Road Authority	Governmental Activities – Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ -	\$ 23,913,197
Insurance recovery	-	1,197,395
Administration costs	-	(3,693,814)
Benefits paid	-	(23,154,353)
Net cash used by operating activities	<u>-</u>	<u>(1,737,575)</u>
Cash flows from capital financing activities:		
Purchases of capital assets	(8,008,328)	-
Net cash used by capital financing activities	<u>(8,008,328)</u>	<u>-</u>
Cash flows from investing activities:		
Sale (purchase) of investment	-	(105,958)
Advance from other funds	5,510,615	-
Interest income	<u>9,663</u>	<u>128,458</u>
Net cash provided by capital financing activities	<u>5,520,278</u>	<u>22,500</u>
Net decrease in cash and cash equivalents	(2,488,050)	(1,715,075)
Cash and cash equivalents – October 1, 2009	<u>4,878,571</u>	<u>10,395,762</u>
Cash and cash equivalents – September 30, 2010	<u>\$ 2,390,521</u>	<u>\$ 8,680,687</u>
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	\$ -	\$(1,556,780)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	-	98,876
(Increase) decrease in intergovernmental receivable	-	(106,200)
(Increase) decrease in travel advance receivable	-	51
(Increase) decrease in due from other funds	-	122,829
Increase (decrease) in accounts payable	-	175,372
Increase (decrease) in payroll payable	-	6,252
Increase (decrease) in due to other funds	-	(194,568)
Increase (decrease) in advance from other funds	<u>-</u>	<u>(283,407)</u>
Total adjustments	<u>-</u>	<u>(180,795)</u>
Net cash used in operating activities	<u>\$ -</u>	<u>\$(1,737,575)</u>

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

COLLIN COUNTY, TEXAS

Statement of Net Assets

Fiduciary Funds

September 30, 2010

Assets

Cash and cash equivalents	\$ 26,178,865
Investments	9,714,338
Assets held as security deposits	2,965,474
Receivables:	
Miscellaneous receivables	<u>384,484</u>
Total assets	<u>\$ 39,243,161</u>

Liabilities

Due to other governments	\$ 6,970,853
Due to others/vouchers payable	29,779,879
Cash bonds outstanding	2,406,702
Cost deposits outstanding	<u>85,727</u>
Total liabilities	<u>\$ 39,243,161</u>

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

**NOTES TO THE
FINANCIAL STATEMENTS**

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COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(a) Reporting Entity

Primary Government

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

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

Blended Component Units

For reporting purposes, the Collin County Housing Finance Corporation (HFC) and the Collin County Health Care Foundation (HCF) qualify as blended component units. The Commissioners Court sits as the governing board of the HFC and HCF. The only activity of the HFC has been the issuance of single and multiple-family revenue bonds that are disclosed as conduit debt in Footnote IV (F). Otherwise, there are no other financial operations or balances for this entity. Required financial reporting to show compliance is provided by the administrator Bank of New York Mellon acting as trustee for the various issues and overseeing legal compliance reporting. The HCF was organized under the Texas Nonprofit Corporation Act to assist the County by providing indigent health care. Financial activity is reported as a major special revenue fund within the governmental fund financial statements.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(a) Reporting Entity (Continued)

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

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

(b) Government-wide and Fund Financial Statements

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

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

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the fiduciary funds are excluded from the government-wide financial statements. The General Fund, the General Road and Bridge Special Revenue Fund, the Health Care Foundation Special Revenue Fund, the Regional Toll Revenue – Wylie (FM 1378) Special Revenue Fund, the Regional Toll Revenue – Outer Loop Phase 3 Special Revenue Fund, and Permanent Improvement Fund meet the criteria or have been selected by management as *major governmental funds*. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue, Debt Service and Capital Projects funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

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

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

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year-ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes levied prior to September 30, 2009 that were due October 1, 2009 have been assessed to finance the budget of the fiscal year beginning October 1, 2009. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2010, (that is, outstanding 60 days after year-end), are reflected as deferred revenue and taxes receivable in the fund financial statements. Property taxes and interest earned as of September 30 and received within 60 days of year-end are accrued as income in the current period. Expenditures generally are recorded when a liability is incurred; however, debt service expenditures, claims and judgments, and compensated absences are recorded only when payment is made.

The County reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, fees, charges for services, intergovernmental revenues and investment interest income. Primary expenditures are for general administration, public safety, judicial, public welfare, health services, and capital acquisition.

General Road and Bridge Special Revenue Fund is used to account for the activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance. Expenditures for shared cost road projects with the state are also included. This constitutional fund is financed by a designated part of the annual property tax levy.

The Health Care Foundation Special Revenue Fund is used to account for receipt of investment earnings and authorized health care expenditures as administered by the Collin County Health Care Foundation.

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

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

Permanent Improvement Fund is used to account for tax revenues and appropriations designated by Commissioners' Court for specific capital projects.

Additionally, the County reports the following nonmajor funds:

Special Revenue Funds are used to account for specific revenue sources (other than for capital projects) that are legally restricted to expenditures for specified purposes. These legal restrictions can come from outside the County or from Commissioners' Court.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Debt Service Funds are used to account for the accumulation of resources for and the payment of long-term debt principal and interest. Debt service funds to service debt are not required unless legally mandated or if resources are accumulated for payments maturing in future years.

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

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

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

Agency Funds are used to account for situations where the County's role is strictly custodial in nature. Most of these funds are held for legal reasons. Those reasons vary from funds held in trust for minors, to funds placed in escrow awaiting a decision and order by the presiding court. Additional funds were on hand at year-end for tax collections for other governmental entities or the State or other governmental entities for fees collected on their behalf. As a result, all assets reported in an Agency Fund are offset by a liability to the party or entity on whose behalf the assets are held.

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

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

When both restricted and unrestricted resources are available for use, it is Collin County's policy to use restricted resources first, then unrestricted resources as they are needed.

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

(1) Deposits and Investments

The County's cash and cash equivalents are considered to be (i) cash on hand; (ii) demand deposits, and short-term investments (with an original maturity of 90 days or less from the date of acquisition) that become available as cash within 30 days of year-end; and monies invested in 2a-7 pools.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(1) Deposits and Investments (Continued)

State statutes and the County's Investment Policy authorize the County to invest in obligations of the U. S. Treasury and Governmental Agencies, certificates of deposit, commercial paper, repurchase agreements, bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County and its component units report investments at fair value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund's statement of activity and/or statement of revenues, expenditures and changes in fund balance.

(2) Receivables and Payables

Accounts Receivable

Property taxes are recognized as revenues in the period for which the taxes are levied, regardless of the lien date. Property taxes for the County are levied based on taxable value on the lien date of January 1 prior to September 30 of the same year. They become due October 1 of that same year and delinquent after January 31 of the following year. Accordingly, receivables and revenues for prior-year levies delinquent at year-end and outstanding 60 days after year-end are reflected on the government-wide statement based on the full accrual method of accounting and under the modified accrual method in the fund statements.

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

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

Receivables are shown net of an allowance for uncollectibles.

Lending or borrowing between funds is reflected as "due to" or "due from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. Interfund activity reflected in "due to" or "due from" is eliminated on the government-wide statements with the exception of internal balances between the governmental activities and business-type activities.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(3) Inventories and Prepaid Items

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

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

(4) Restricted Net Assets

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

(5) Capital Assets – Primary Government

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

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

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(5) Capital Assets – Primary Government

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

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

(6) Compensated Absences

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

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

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

The County's permanent, full-time employees are given 24 hours of catastrophic time off (CTO) at the beginning of each calendar year. An employee can accrue a maximum of 160 hours which can be taken in increments for specific circumstances defined in the personnel policy. Employees are not paid for unused CTO at termination or retirement from the County.

(continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(7) Long-term Obligations

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

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

(8) Unemployment and Workers' Compensation Benefits

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

(9) Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose. Fund reservations include debt service, capital projects, sale of courthouse, animal shelter facility, health care, Myers Park Foundation, encumbrances, and inventories.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

(a) Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets

The governmental fund balance sheet includes a reconciliation between fund balance for total governmental funds and net assets as reported in the government-wide statement of net assets. One element of that reconciliation explains, "Some liabilities are not due and payable in the current period and therefore are not reported in the funds." The details of this \$424,375,501 difference are as follows:

(continued)

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

(a) Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets (Continued)

Bonds payable	\$ 383,805,044
Accrued interest payable	2,193,769
OPEB obligation	19,070,839
Arbitrage payable	30,292
Unamortized bond premiums	12,652,438
Compensated absences	<u>6,623,119</u>
Net adjustment to reduce <i>fund balance</i> - total government funds to arrive at net assets - governmental activities	\$ <u>424,375,501</u>

Another element of that reconciliation explains, "Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds." These assets consist of:

Land	\$ 21,438,214
Buildings and systems	158,322,631
Improvements other than buildings	4,317,987
Machinery and equipment	23,059,916
Infrastructure	182,979,388
Construction in progress	<u>19,117,709</u>
Net adjustment to increase <i>fund balance</i> - total governmental funds to arrive at net assets - governmental activities	\$ <u>409,235,845</u>

Other miscellaneous elements of the reconciliation explain individual specific amounts reported differently in net assets – governmental activities in contrast to fund statements. These various elements are as follows:

Bond issuance costs and premiums on sale of bonds are expenditures and revenues in the funds but are amortized over the life of the bonds in government-wide.	\$ 2,477,597
Fines and fees earned in the current fiscal year collected in the future	2,242,808
Road construction special assessment in prior year deferred to future period.	119,607
Property taxes earned in the current fiscal year but not available to provide current financial resources, and therefore are deferred in the funds.	3,299,943
Internal Service Funds used by management to charge cost of certain activities to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the statement of net assets.	<u>9,873,973</u>
Net adjustment to increase <i>fund balance</i> - total governmental funds to arrive at net assets - governmental activities	\$ <u>18,013,928</u>

(continued)

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

(b) Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates, “Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$(37,196,893) difference are as follows:

Capital projects - capital asset additions	\$ 26,191,492
Capital assets decreases	(43,367,663)
Depreciation expense	(20,020,722)

Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u><u>\$ (37,196,893)</u></u>
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Another element of that reconciliation states, “Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The details of the difference of \$(4,784,611) are as follows:

Interest owed but not yet paid	\$(83,347)
Arbitrage payable	613,172
OPEB obligation	(5,621,583)
Compensated absences	<u>307,147</u>

Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u><u>\$ (4,784,611)</u></u>
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Various other elements of that reconciliation associated with the issuance of long-term debt (i.e. bonds, tax notes) provide current financial resources to governmental funds; the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this \$26,227,389 difference are as follows:

Debt issued or incurred:	
Principal payments:	
General obligation debt	\$ 25,590,000
Amortization of bond issuance cost and bond premiums	<u>637,389</u>

Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u><u>\$ 26,227,389</u></u>
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(continued)

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

(b) Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities (Continued)

Other miscellaneous elements of that reconciliation explain individual specific amounts reported differently in government-wide statement of activities than in the governmental fund statements. The details of this \$(926,631) difference are as follows:

Net revenues over expenditures of the Internal Service Funds are reported with the governmental activities	\$(1,428,322)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Property taxes	<u>501,691</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$(926,631)</u>

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of the Regional Toll Revenue – Wylie (FM1378) Fund, the Regional Toll Revenue – Outer Loop Phase 3 Fund, the Grants Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, District Attorney Service Fee, District Attorney Deferred Prosecution Program Fund, the L.E.O.S.E Fund, the S.C.A.A.P. Fund, and all capital project bond funds. No appropriations were adopted for the individual funds listed. The budget for each bond issue is adopted at the time the bonds are issued and rolled from year to year until the funding is exhausted. The Juvenile Probation Special Revenue Fund is not adopted as a part of the County's budget, but adoption is ministerial after the Juvenile Probation Board formally approves them. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners Court. All governmental fund annual appropriations lapse at fiscal year-end.

(continued)

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

(a) Budgetary Information (Continued)

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

The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, maintenance and operating, and capital assets are the legal levels used. Effective September 1, 2005, the Commissioners' Court amended this policy to allow the Budget Officer to amend the budget as needed for appropriation line items with a "For Your Information Notification" to the Court for all amendments over \$5,000.

Encumbrance accounting is utilized by governmental entities. Encumbrances (i.e. purchase orders, contracts) outstanding at year-end are reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent fiscal year.

IV. DETAILED NOTES ON ALL FUNDS

(a) Deposits and Investments

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

The County's deposits and investments are invested pursuant to the Investment Policy, which is approved annually by Commissioners Court. The Investment Policy includes a list of authorized investments 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.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(a) Deposits and Investments (Continued)

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

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

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

1. Obligations including letters of credit of the United States or its agencies and instrumentalities;
2. Direct obligations of this state or its agencies and instrumentalities;
3. Other obligations, the principle and interest on which an unconditional guarantee or are insured by or backed by the full faith and credit of this state or the United States or their respective agencies and instrumentalities;
4. Certificates of deposit issued by the state or national bank and savings and loan or state or federal credit unions domiciled in this state and are:
 - a) guaranteed or insured by the Federal Deposit Insurance Corporation or its successor;
 - b) governed by the depository agreement, as described in 5.d of this section, that complies with federal and state regulations for properly securing a pledged security interest; and
 - c) solicited by bid orally, in writing, electronically, or any combination of these methods.
5. Fully collateralized repurchase agreements, as defined in the Public Funds Investment Act, Chapter 2256.011 (a) (1-4), (b), (c), and (d), Government Code, if they:
 - a) have a defined termination date;
 - b) are secured by obligations described by Section 2256.009(a)(1) of the Public Funds Investment Act;
 - c) require the securities being purchased by the County to be pledged to the County, held in the County's name, and deposited at the time the investment is made with the County or with a third party selected and approved by the County;
 - d) are placed through a primary governments securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state;
 - e) may not exceed 90 days after the date the reverse security repurchase agreement is delivered; and
 - f) must mature not later than the expiration date stated in the reverse security repurchase agreement.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(a) Deposits and Investments (Continued)

6. Money market mutual funds regulated by the Securities and Exchange Commission with a dollar weighted average portfolio maturity of 90 days or less; that fully invest dollar for dollar all County funds without sales commissions or loads and whose investment objectives include seeking to maintain a stable net asset value of \$1 per share. The County may not invest funds under its control in an amount that exceeds 10% of the total assets of any individual money market mutual funds, excluding bond proceeds and reserves and other funds held for debt service in money market mutual funds.
7. Eligible investment pools, as discussed in Chapter 2256016-.019, if the Commissioners' Court, by order, authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by the Public Investment Act. A County, by contract, may delegate to an investment pool the authority to hold legal title as custodian of the investments purchased with its local funds.

The County participates in two Local Government Investment Pools: TexPool and TexSTAR. The State Comptroller oversees TexPool, with a third party managing the daily operations of the pool under contract. Although there is no regulatory oversight over TexSTAR, a Board, consisting of three directors representing participants, one from a management service providing investment services and one from a company providing Participant service and marketing to the Board, maintains oversight responsibility.

The County invests in TexPool and TexSTAR to provide its primary liquidity needs. Both are local government investment pools established in conformity with the Inter-local Cooperation Act, Chapter 791 of the Texas Government Code and the Public Investment Act, Chapter 2256 of the Code. TexPool and TexSTAR are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are adjusted daily and the fund seeks to maintain a constant net asset value of \$1.00, although this cannot be guaranteed. TexPool and TexSTAR are rated AAAM and must maintain a weighted average maturity not to exceed 60 days. At September 30, 2010, TexPool and TexSTAR had a weighted average maturity of 30 and 47 days respectively. The County considers the holdings in these funds to have a one-day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, short of a significant change in value.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(a) Deposits and Investments (Continued)

The following table includes the portfolio balances of all non-pooled and pooled investment types of the County at September 30, 2010 (in thousands).

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Total
Non-pooled investments				
Local Governmental Investment Pools	\$ 174,452	\$ 8,089	\$ 12,302	\$ 194,843
U. S. Agency Bonds	19,522	-	-	19,522
Trust investments	-	-	9,714	9,714
Certificates of Deposit	<u>131,980</u>	<u>4,639</u>	<u>-</u>	<u>136,619</u>
Total investments	<u>\$ 325,954</u>	<u>\$ 12,728</u>	<u>\$ 22,016</u>	<u>\$ 360,698</u>

The risk exposures for governmental individual major funds, nonmajor funds in the aggregate, internal funds, and fiduciary fund types of the County are not significantly greater than the deposit and investment risk of the primary government. The Investment Policy segregates the portfolios into strategic categories including:

1. General Operating Fund Group
2. Debt Service Fund Group
3. Capital Project Bond Fund Group
4. Other Funds Group

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

General Operating Fund

As of September 30, 2010, the County's General Operating Fund Group had the following investments:

	Fair Value (in thousands)	Weighted Average Maturity (days)
Investment Type	Governmental Activities	
Local Government Investment Pools	\$ 42,981	1
U. S. Agency Bonds	16,514	961
Certificates of Deposit	<u>74,821</u>	440
Totals	<u>\$ 134,316</u>	363

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(b) Investment Categories

Credit Risk

While state law allows investments in commercial paper and Corporate bonds, Collin County has chosen to restrict investments to those listed above. As of September 30, 2010, the Local Government Pools, TexPool and TexStar (approximately 33% of the portfolio) were rated AAAM by Standard & Poor's. The U. S. Agency Bonds (approximately 96% of the portfolio) and each rated AAA by Standards & Poor's. The Certificates of Deposit (approximately 58% of the portfolio) were fully collateralized by View Point Bank in Collin County's name at the Federal Home Loan Bank of Dallas.

Collin County's investment policy does not restrict the concentration of investments with specific issuer.

Interest Rate Risk

As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities not exceed two years for all investment types except General Fund and Health Care Trust. They are limited to five years. The dollar weighted average maturity for all securities was 363 days.

Debt Service Funds

As of September 30, 2010, Collin County Debt Service Funds Group had the following investments:

	Fair Value (in thousands)	
	Governmental Activities	Weighted Average Maturity (days)
Local Government Investment Pools	\$ <u>4,034</u>	1

Credit Risk

As of September 30, 2010, TexPool and TexSTAR were rated AAAM by Standards & Poor's. All individual investments are required to have an AAA rating.

Collin County's investment policy does not restrict the concentration of investments with specific issuer.

Interest Rate Risk

Investment strategies for Debt Service Funds have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligations.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(b) *Investment Categories* (Continued)

Capital Projects Bond Funds Group

As of September 30, 2010, Collin County's Capital Projects Bond Funds Group had the following investments:

Investment Type	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
Local Government Investment Pools	\$ 108,155	1
Certificates of Deposit	<u>40,934</u>	449
Totals	<u>\$ 149,089</u>	119

Credit Risk

As of September 30, 2010, the local government pools, TexPool and TexSTAR (approximately 73% of the portfolio), were rated AAAm by Standard & Poor's. The Certificates of Deposit (approximately 27% of the portfolio) were fully collateralized by View Point Bank in Collin County's name at the Federal Home Loan Bank of Dallas.

Collin County's investment policy does not restrict the concentration of investments with specific issuer.

Interest Rate Risk

Investment strategies for Capital Projects Funds have as the primary objective the assurance of investment liquidity adequate to cover the capital construction obligations on the required date.

Other Governmental Funds

As of September 30, 2010, Collin County's Other Governmental Funds Group had the following investments:

	Fair Value (in thousands)	
	<u>Governmental Activities</u>	<u>Weighted Average Maturity (days)</u>
Local Government Investment Pools	\$ 19,282	44
U. S. Agency Bonds	3,008	113
Certificates of Deposit	<u>16,225</u>	255
Totals	<u>\$ 38,515</u>	155

Credit Risk

As of September 30, 2010, the local government pools (approximately 52% of the portfolio) were each rated AAAm. The U. S. Agency Bonds (approximately 8% of the portfolio), Certificates of Deposit (approximately 44% of the portfolio) were fully collateralized by View Point Bank in the name of Collin County at the Federal Home Loan Bank of Dallas.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(b) *Investment Categories* (Continued)

Collin County's investment policy does not restrict the concentration of investments with specific issuer.

Interest Rate Risk

As a means to minimize risk of loss due to interest rate fluctuations, the investment policy requires that investment maturities in this category not exceed two years and meet cash flow requirements of these funds. The overall dollar weighted average maturity of 182 days up from 155 in 2009 reflects a shift away from U. S. Agency Bonds due to very low interest rates.

Investments and deposits as of September 30, 2010, were as follows (in thousands).

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Total
Non-pooled investments and deposits	\$ 326,011	\$ 13,208	\$ 35,772	\$ 374,991
Pooled investments and deposits	<u>39,480</u>	<u>2,502</u>	<u>121</u>	<u>42,103</u>
Total investments and deposits	<u>\$ 365,491</u>	<u>\$ 15,710</u>	<u>\$ 35,893</u>	<u>\$ 417,094</u>
Restricted deposits	\$ -	\$ 2,502	\$ 13,756	\$ 16,258
Restricted investments	-	13,208	22,016	35,224
Pooled deposits	39,480	-	121	39,601
Investments	<u>326,011</u>	<u>-</u>	<u>-</u>	<u>326,011</u>
Total investments	<u>\$ 365,491</u>	<u>\$ 15,710</u>	<u>\$ 35,893</u>	<u>\$ 417,094</u>

(c) *Deposits*

The September 30, 2010, carrying amount of deposits was as follows (in thousands):

	Governmental Activities	Business-type Activities	Fiduciary Funds	Total
Cash held by sub-trustee:				
Restricted	\$ -	\$ -	\$ 2,531	\$ 2,531
Cash in Bank accounts	<u>39,536</u>	<u>2,982</u>	<u>11,346</u>	<u>53,864</u>
Total deposits	<u>\$ 39,536</u>	<u>\$ 2,982</u>	<u>\$ 13,877</u>	<u>\$ 56,395</u>

All bank accounts were either insured or collateralized with securities held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County at September 30, 2010.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(d) Property Taxes and Other Receivables

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

1. Cities of Allen, Anna, Blue Ridge, Celina, Fairview, Farmersville, Frisco, Josephine, Lavon, Lowry Crossing, Lucas, McKinney, Melissa, Murphy, Nevada, New Hope, Parker, Plano, Princeton, Prosper, Sachse, St. Paul, Weston, and Wylie;
2. Independent School Districts of Allen, Anna, Blue Ridge, Celina, Community, Farmersville, Lovejoy, McKinney, Melissa, Plano, Princeton, Prosper, and Wylie;
3. Seis Lago's Utility District; and
4. Collin County Community College.

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

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

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

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

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

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(d) Property Taxes and Other Receivables (Continued)

	Unavailable
Delinquent property taxes receivable:	
General fund	\$ 2,525
Nonmajor special revenue funds	9
Nonmajor debt service fund	766
	<u>3,300</u>
Fines and fees:	
General fund	1,060
General road and bridge	1,182
	<u>2,242</u>
Grant activity:	
RTR - Wylie	4,234
RTR - Outer Loop Phase 3	12,003
Nonmajor special revenue funds	509
	<u>16,746</u>
Special assessment tax receivable:	
Nonmajor capital projects funds	120
	<u>120</u>
Total deferred	<u>\$ 22,408</u>

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

Receivables

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

	General	General Road and Bridge Special Revenue	Health Care Foundation Special Revenue	Permanent Improvement Fund	Nonmajor and Other Funds
Receivables:					
Taxes	\$ 2,835	\$ -	\$ -	\$ -	\$ 864
Fines and fees	1,060	1,182	-	-	-
Due from other governments	1,091	469	-	-	1,027
Due from other funds	41	-	-	-	-
Advance to other funds	209	-	-	16,881	1,355
Interest	90	-	6	-	-
Miscellaneous	43	-	-	-	1,326
Gross receivables	5,369	1,651	6	16,881	4,572
Less allowance for uncollectible	89	-	-	-	23
Net receivables	<u>\$ 5,458</u>	<u>\$ 1,651</u>	<u>\$ 6</u>	<u>\$ 16,881</u>	<u>\$ 4,549</u>

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(e) Capital Assets

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

The capital assets are shown in the following table. The assets increased by \$27,616 from the completion of the new Jack Hatchell Administration Building that opened in April of 2009 and because of construction in progress for road projects. A summary of changes in capital assets follows:

Primary Government

	Beginning Balance	Increases	Decreases	Adjustments	Transfers	Ending Balance
Governmental activities:						
Capital assets, not being depreciated:						
Land	\$ 21,447,900	\$ -	\$(99,446)	\$ -	\$ -	\$ 21,348,454
Construction in progress ^{1,2}	94,074,000	7,027,230	(81,936,476)	-	(47,045)	19,117,709
Historical treasures	81,978	7,782	-	-	-	89,760
Total assets not being depreciated	115,603,878	7,035,012	(82,035,922)	-	(47,045)	40,555,923
Capital assets, being depreciated:						
Buildings	224,080,640	721,696	-	-	-	224,802,336
Improvements other than buildings	6,375,000	1,765	-	-	-	6,376,765
Machinery and equipment	50,854,000	3,731,837	(1,906,186)	-	-	52,679,651
Infrastructure	253,475,000	13,104,692	-	-	-	266,579,692
Total capital assets being depreciated	534,784,640	17,559,990	(1,906,186)	-	-	550,438,444
Less accumulated depreciation:						
Buildings	(56,105,000)	(6,986,053)	-	(944,400)	-	(64,035,453)
Improvements other than buildings	(3,247,000)	(343,037)	-	1,531,259	-	(2,058,778)
Machinery and equipment	(25,451,079)	(5,978,282)	1,868,512	37,018	-	(29,523,831)
Infrastructure	(76,165,000)	(7,436,073)	-	769	-	(83,600,304)
Total accumulated depreciation	(160,968,079)	(20,743,445)	1,868,512	624,646	-	(179,218,366)
Total capital assets being depreciated, net	373,816,561	(3,183,455)	(37,674)	624,646	-	371,220,078
Governmental activities capital assets, net	\$ 489,420,439	\$ 3,851,557	\$(82,073,596)	\$ 624,646	\$(47,045)	\$ 411,776,001

¹ The \$47,045 balance in the transfers column is due to assets that were transferred between the governmental and business-type funds.

² The \$81,936,476 decrease to Construction in progress is a reclass to deferred contributions. This amount represents projects that the County, upon completion, will donate to other governmental entities.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(e) Capital Assets (Continued)

Business-type activities:

Capital assets, not being depreciated:

Land	\$ 3,334,899	\$ 5,667,798	\$ -	\$ -	\$ 9,002,697
Construction in progress	<u>3,552,410</u>	<u>1,528,932</u>	<u>-</u>	<u>47,045</u>	<u>5,128,387</u>
Total assets not being depreciated	<u>6,887,309</u>	<u>7,196,730</u>	<u>-</u>	<u>47,045</u>	<u>14,131,084</u>

Business-type activities capital

assets, net	\$ <u>6,887,309</u>	\$ <u>7,196,730</u>	\$ <u>-</u>	\$ <u>47,045</u>	\$ <u>14,131,084</u>
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The transfer of \$47,045 from governmental activities to business-type activities is due to capital assets being transferred from governmental funds to the Collin County Toll Road Authority Fund.

Depreciation expense for FY 2010 was charged to functions/programs of the primary government as follows (in thousands):

Governmental activities:

General administration	\$ 2,613,245
Judicial	168,585
Financial administration	110,298
Legal	522
Public facilities	7,270,893
Equipment services	463,251
Public safety	1,034,081
Public transportation	8,345,407
Health and welfare	192,193
Culture and recreation	<u>544,970</u>

Total depreciation expense - governmental activities \$ 20,743,445

Construction Commitments

Collin County has active construction projects as of September 30, 2010. The projects include road and bridge construction and new facility construction. At year-end the County's outstanding commitments with contractors are as follows (in thousands):

<u>Project Type</u>	<u>Remaining Commitment</u>
Public transportation	\$ 38,059
Public facilities	15,171
Public parks	<u>5,325</u>
Total	<u>\$ 58,555</u>

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(f) Long-term Debt

Collin County issues general obligation bonds and tax notes to finance major capital projects. The original amount of general obligations and tax notes issued in prior years (with outstanding balances) was \$521,680,000. The County issued no bonds during fiscal year 2010; however, two bond refunding in amounts of \$14,810,000 and \$8,120,000 occurred in November after the end of the fiscal year. The following are general obligation bonds and tax notes outstanding at September 30, 2010, and are for governmental activities only (in thousands):

<u>Description</u>	<u>Interest rates (%)</u>	<u>Date of issue</u>	<u>Date of maturity</u>	<u>Bonds outstanding</u>
Unlimited Tax Refunding Bonds, 2001	4.0 to 5.0%	2001	2015	\$ 5,525
1999 Unlimited Tax Road Bonds, 2001	4.0 to 5.0%	2001	2021	2,300
Limited Tax Perm. Imp. Bonds, 2001	4.0 to 5.0%	2001	2021	1,000
Limited Tax Perm. Imp. Notes, 2002	4.15 to 5.625%	2002	2022	9,745
Unlimited Tax Roads & Refunding Series 2004	2.00 to 5.00%	2004	2024	40,970
Limited Tax Improvement & Refunding Bonds, Series 2004	2.25 to 4.50%	2004	2024	10,055
Tax Notes, Series 2004	2.25 to 3.25%	2004	2024	1,900
Limited Tax Improvement & Refunding Series 2005	3.0 to 5.0%	2005	2025	46,565
Unlimited Tax Roads & Refunding Series 2005	3.0 to 5.0%	2005	2025	37,565
Limited Tax Refunding & Improvement Bonds Series 2006	4.0 to 5.0%	2006	2026	29,575
Unlimited Tax Road & Refunding Bonds Series 2006	4.0 to 5.0%	2006	2026	13,935
Tax Notes, Series 2006	4.0 to 5.0%	2006	2013	7,195
Limited Tax Perm. Imp. Bonds, 2007	4.25 to 5.0%	2007	2027	2,015
Unlimited Tax Road & Refunding Bonds Series 2007	4.0 to 5.0%	2007	2027	59,750
Limited Tax Perm. Imp. Bonds, 2008	3.625 to 5.0%	2009	2028	12,980
Unlimited Tax Road & Refunding Bonds Series 2008	4.0 to 5.5%	2009	2028	38,665
Limited Tax Refunding & Perm. Imp. Bonds, Series 2009A	2.0 to 5.0%	2009	2025	29,000
Limited Tax Perm. Imp. Build America Bonds, Series 2009B	4.6 to 6.3%	2009	2029	9,990
Unlimited Tax Road & Refunding Bonds, Series 2009A	2.0 to 4.0%	2009	2025	19,485
Unlimited Tax Road Build America Bonds, Series 2009B	4.6 to 6.3%	2009	2029	<u>5,590</u>
Total general obligation debt				\$ <u>383,805</u>

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

\$11,100,000 Unlimited Tax Refunding Bonds, Series 2001, were issued to provide for the advance refunding for a portion of its outstanding bonds. Installments range from \$90 to \$1,160 with interest rates from 4.0% to 5.0%. Final maturity occurs on February 15, 2015. This bond issue is not subject to arbitrage rebate because it is a refunding issue with no transferred proceeds. This bond issue is placed here just after the issue that was the beneficiary of the refunding.

\$15,590,000 1999 Unlimited Tax Road Bonds, 2001 were issued to construct and maintain roads, bridges, and highways. Installments vary from \$460,000 to \$1,215,000 through February 15, 2021. Interest rates range from 4.0% to 5.0%. This bond issue is subject to rebatable arbitrage, which is calculated every year and recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

\$4,975,000 in Limited Tax Permanent Improvement Bonds, 2001 were issued for the cost of criminal justice facilities, renovating the old courthouse, land for parks and open space. Installments range from \$145,000 to \$390,000 through February 15, 2021, with interest rates from 4.0% to 5.0%. This bond issue is subject to rebatable arbitrage, which is calculated every year and recalculated every fifth year and 90% of any existing liability is paid on the five-year anniversary dates.

\$26,000,000 in Limited Tax Permanent Improvement Bonds, Series 2002, were issued for the purpose of acquiring, constructing, developing, and equipping youth camping and related outdoor recreation and education facilities, acquiring land and interest in land, and paying for the cost of issuance associated with the sale of the bonds. Principal maturities will occur annually commencing on February 15, 2003, with installments ranging from \$830,000 to \$2,090,000. Interest payments on February 15 and August 15 and range from a low of 4.15% to a high of 5.625%. The final principal and interest payment is due on February 15, 2022. This bond issue will be subject to rebatable arbitrage. The liability will be calculated every year starting on 2003 and recalculated every fifth year and 90% of any existing liability will be paid on the five-year anniversary dates.

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

\$14,165,000 Limited Tax Permanent Improvement and Refunding Bonds, Series 2004 were issued for the purpose of parks and County facilities; to refund a portion of the County's outstanding debt, and to pay the cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning February 15, 2005, with installments ranging from \$555 to \$825. Interest payments occur annually on February 15th and August 15th and range from 2.25% to 4.50%. The final principal and interest payment is due on February 15, 2024. This bond issue is subject to rebatable arbitrage and is reviewed annually. 90% of any rebatable liability will be paid on the five-year anniversary dates.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

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

\$53,865,000 Limited Tax Permanent Improvement and Refunding Bonds, Series 2005 were issued for park purposes and County facilities to (i) acquire and improve land for park and open space purposes, (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, (iii) refund a portion of the County's outstanding debt for debt savings, and (iv) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning on February 15, 2006, with installments ranging from \$435 to \$4,000. Interest payments occur annually on February 15th and August 15th ranging from 3.0% to 5.0%. The final principal and interest payment is due on February 15, 2025. This Bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

\$43,175,000 Unlimited Tax Road and Refunding Bonds, Series 2005 were issued for the purpose of (i) constructing roads and highways throughout the County, (ii) refund a portion of the County's outstanding debt for debt savings, and (iii) to pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2006, with installments ranging from \$200 to \$3,850. Interest payments occur annually on February 15th and August 15th ranging from 3.0% to 5.0%. The final principal and interest payment is due on February 15, 2025. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

\$33,800,000 Limited Tax Permanent Improvement Bonds, Series 2006 were issued for park purposes and County facilities to (i) acquire and improve land for park and open space purposes, (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, and (iii) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning on February 15, 2006, with installments ranging from \$680 to \$2,535. Interest payments occur annually on February 15th and August 15th ranging from 4.0% to 5.0%. The final principal and interest payment is due on February 15, 2026. This Bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

\$15,920,000 Unlimited Tax Road Bonds, Series 2006, were issued for the purpose of (i) constructing roads and highways throughout the County and (ii) to pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2007, with installments ranging from \$320 to \$1,195. Interest payments occur annually on February 15th and August 15th ranging from 4.0% to 5.0%. The final principal and interest payment is due on February 15, 2026. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(f) Long-term Debt (Continued)

\$15,000,000 Tax Notes, Series 2006, were issued for the purpose of (i) acquiring software, hardware, and computer related equipment, (ii) the acquisition, construction, improvement, and equipping buildings for various county departments, (iii) pay professional services related to the Project, and (iv) pay costs of issuance associated with the sale of the Notes. Principal maturities will occur annually beginning February 15, 2007, with installments ranging from \$1,945 to \$2,449. Interest payments occur annually on February 15th and August 15th ranging at 4.0%. The final principal and interest payment is due on February 15, 2013. This bond issue is subject to rebatable arbitrage and is reviewed annually. 90% of any rebatable liability will be paid on the five-year anniversary dates.

\$2,190,000 Limited Tax Permanent Improvement Bonds, Series 2007, were issued to (i) acquire and improve land for park and open space purposes, including joint city-county projects, and (ii) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning on February 15, 2008, with installments ranging from \$20 to \$130. Interest payments occur annually on February 15th and August 15th ranging from 4.25% to 5.0%. The final principal and interest payment is due on February 15, 2027. This Bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

\$63,375,000 Unlimited Tax Road and Refunding Bonds, Series 2007, will be used to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects, (ii) refund a portion of the County's outstanding debt for debt savings, and (iii) to pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2008, with installments ranging from \$380 to \$6,070. Interest payments occur annually on February 15th and August 15th ranging from 4.0% to 5.0%. The final principal and interest payment is due on February 15, 2027. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

\$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 therefore, (iii) refund a portion of the County's outstanding debt for debt savings, and (iv) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning on February 15, 2009, with installments ranging from \$270 to \$2,710. Interest payments occur annually on February 15th and August 15th ranging from 3.625% to 5.0%. The final principal and interest payment is due on February 15, 2028. This Bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

\$41,000,000 Unlimited Tax Road and Refunding Bonds, Series 2008, will be used to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects, and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2009, with installments ranging from \$955 to \$3,045. Interest payments occur annually on February 15th and August 15th ranging from 4.0% to 5.5%. The final principal and interest payment is due on February 15, 2028. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(f) Long-term Debt (Continued)

\$30,080,000 Limited Tax Refunding and Permanent Improvement Bonds, Series 2009A, were issued to (i) acquire and improve land for park and open space purposes, including joint county-city projects, (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land therefore, (iii) refund a portion of the County's outstanding debt for debt savings, and (iv) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15, 2009, with installments ranging from \$1,055 to \$3,780. Interest payments occur annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2025. This Bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

\$9,990,000 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 therefore, and (iii) pay the cost of issuance associated with the sale of the these bonds. A principal amount of \$2,560 matures on February 15, 2019, and the remaining principal amount of \$7,430 matures on February 15, 2029. Interest payments occur annually on February 15th and August 15th ranging from 4.6% to 6.3%. The final principal and interest payment is due on February 15, 2029. This Bond issue is not subject to rebate arbitrage. The United States Government will refund a portion of the interest to the County semi-annually.

\$21,805,000 Unlimited Tax Road and Refunding Bonds, Series 2009A, will be used to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects, (ii) refund a portion of the County's outstanding debt for debt savings, and (iii) to pay costs of issuance associated with the sale of these bonds. Principal maturities will occur annually beginning February 15, 2010, with installments ranging from \$770 to \$2,485. Interest payments occur annually on February 15th and August 15th ranging from 2.0% to 4.0%. The final principal and interest payment is due on February 15, 2025. This bond issue is subject to rebate arbitrage and is reviewed annually. 90% of any rebate liability will be paid on the five-year anniversary dates.

\$5,590,000 Unlimited Tax Road Bonds, Taxable Series 2009B, will be used to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects, and (ii) to pay costs of issuance associated with the sale of these bonds. A principal amount of \$1,470 matures on February 15, 2019, and the remaining principal amount of \$4,120 matures on February 15, 2029. Interest payments occur annually on February 15th and August 15th ranging from 4.6% to 6.3%. The final principal and interest payment is due on February 15, 2029. This Bond issue is not subject to rebate arbitrage. The United States Government will refund a portion of the interest to the County semi-annually.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

Prior Year Defeasance of Debt

In prior years the County defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. As of September 30, 2010, \$45,720,000 of bonds is considered defeased.

Arbitrage Rebate Liabilities

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County's cumulative rebate amount, which is recorded as a liability in governmental activities on the government-wide financial statements for bonds issued since 1985 and subject to arbitrage, is \$30,292 at September 30, 2010.

Changes in Noncurrent Liabilities

Noncurrent liabilities for the year ended September 30, 2010, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation	\$ 409,395	\$ -	\$ 25,590	\$ 383,805	\$ 27,295
Compensated absences	6,930	7,964	8,270	6,624	4,500
Claims and judgments	4,448	19,969	19,796	4,621	2,975
Unamortized bond premiums	13,482	-	830	12,652	107
Arbitrage	643	-	613	30	30
OPEB	13,449	6,210	588	19,071	-
Total governmental activity	<u>\$ 448,347</u>	<u>\$ 34,143</u>	<u>\$ 55,687</u>	<u>\$ 426,803</u>	<u>\$ 34,907</u>

Compensated absences and other post employment benefit obligations are liquidated in the funds that have employees (i.e., General Fund, General Road and Bridge Fund, Health Care Foundation Fund, etc.). Arbitrage liabilities are liquidated with Debt Service Funds.

In February of 2011 the Commissioners Court eliminated the benefit that created the other post employment benefit liability. As a result this liability will be eliminated beginning in Fiscal Year 2011.

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(f) Long-term Debt (Continued)

Contractual Maturities

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

Fiscal Year Ending September 30,	Governmental Activities	
	Principal	Interest
2011	\$ 26,375	\$ 17,028
2012	25,335	15,805
2013	26,305	14,783
2014	23,990	13,684
2015	25,105	12,589
2016-2020	126,610	44,003
2021-2025	97,260	19,261
2026-2030	32,825	2,647
	<u>\$ 383,805</u>	<u>\$ 139,800</u>

The Debt Service Funds have \$4,427,000 available to service the general long-term bond retirement. There are a number of limitations and restrictions contained in the various bond indentures. The County is in compliance with all significant limitations and restrictions.

Conduit Debt

The Housing Finance Corporation issues single-family revenue bonds to provide financial assistance to qualified homeowners. As of September 30, 2010, there were 14 series of single-family and multi-family revenue bonds outstanding, with an aggregate principal amount payable of \$43,315. This debt is not the obligation of the County. The HFC's liability to pay off debt is limited to revenues received on the loans made from the funds and the balance on the original funding held in trust.

(g) Interfund Receivables, Payable Balances and Transfers

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at fiscal year-end are referred to as "Due to/from other funds." The composition of interfund balances as of September 30, 2010, is as follows (in thousands):

	Due from	Due to
Due to/from other funds:		
General fund	\$ 240,352	\$ -
Nonmajor governmental funds	<u>-</u>	<u>240,352</u>
Total	<u>\$ 240,352</u>	<u>\$ 240,352</u>

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

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

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

Interfund advance activity is as follows:

Advances from/to other funds:	<u>Advances to</u>	<u>Advances from</u>
General Fund	\$ 209,264	\$ -
Permanent Improvement	16,880,607	-
Nonmajor funds	1,355,057	-
Animal Safety Internal Service Fund	-	1,417,037
Collin County Toll Road Authority Fund	-	17,027,891
Total	<u>\$ 18,444,928</u>	<u>\$ 18,444,928</u>

These balances are a result of funding for two separate activities. The first is a \$1,417,037 balance to fund the Animal Shelter in the Animal Safety fund. This is planned to be financed over a ten-year period. The second activity is financing the new Collin County Toll Road Authority Fund to build the Outer Loop (Loop 9) through Collin County. These advances are planned to be paid back in the future with toll revenues generated from this project.

All transfers are reported under other financing sources (uses). The accumulated total of interfund transfers for the fiscal year ending September 30, 2010, is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$ 110,829	\$ 8,581,000
Health Care Foundation	-	4,090
Nonmajor Funds	9,199,058	677,752
Total	<u>\$ 9,309,887</u>	<u>\$ 9,262,842</u>

The General Fund transfer out consists of budgeted transfers to support non-major special revenue funds; the largest is \$7,750,000 to support the Juvenile Probation fund. The difference in the total transfer in and transfer out is due to the transfers of assets to the Collin County Toll Road Authority which is a proprietary-type fund

(h) *Leases*

As leaser, HCF has a number of non-cancelable operating leases with minimum future rentals in aggregate of \$4,817,223. Buildings are carried at a cost of \$6,423,011 with accumulated depreciation of \$4,364,165. Future minimum rental payments applicable to the operating leases are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>HFC Contractual Future Rental Revenues</u>
2011	\$ 1,110,879
2012	1,043,357
2013	984,389
2014	905,487
2015	773,108
	<u>\$ 4,817,220</u>

(continued)

IV. DETAILED NOTES ON ALL FUNDS (Continued)

(h) Leases (Continued)

Collin County leases office space under operating leases that expire over periods of up to six years. Most of the leases are non-cancelable and renewal options are available. The aggregate total of these lease obligations is \$5,204,320 for the year ended September 30, 2010. At September 30, 2010, future minimum rental payments applicable to the operating leases are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Contractual Future Rental Obligations</u>
2011	\$ 1,264,669
2012	1,236,103
2013	1,039,126
2014	923,088
2015	<u>741,334</u>
	<u>\$ 5,204,320</u>

V. OTHER INFORMATION

(a) Risk Management

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

The Health Insurance Claims Fund was established to account for the County's group health and dental insurance. A third-party administrator, United Healthcare, administers the County plan. During the year ended September 30, 2010, the County paid seven hundred and fifty-five per month for medical and dental benefits per budgeted position to the plan. Employees, at their option, authorized payroll deductions to pay premiums for dependents. In accordance with state law, the County was protected against catastrophic individual loss by stop-loss coverage. Individual stop-loss deductible is \$100 per person.

Collin County has seen an increase in health insurance cost in fiscal year 2010. The fund has a fund balance of \$5,657 down from \$7,756 in 2009. Additional funding was not budgeted in the fiscal 2011 but it is anticipated that changes will be made in the 2012 budget to maintain the fund balance. The fund balance is currently healthy enough to absorb some increases in costs if needed. Management continues to monitor the claims and has made changes to coverage to help keep costs down.

The County's Workers' Compensation Fund self-insurance program provides medical and indemnity payments as required by law for on-the-job related injuries up to a stop-loss of \$275,000. The third-party administrator for the program, Tri-star, monitors the filing of claims, verifies the legitimacy of those claims, and processes payments to the injured employees. The County is protected against catastrophic individual or aggregate loss by stop-loss coverage carried through State National Insurance Company.

(continued)

V. OTHER INFORMATION (Continued)

(a) Risk Management (Continued)

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

Premiums are paid into each individual insurance internal service fund by the other funds they service. Contracted insurance providers receive disbursements from each fund based on monthly enrollment and premium calculations or actual cost plus an administrative fee. All of each fund's resources are available to pay the particular type of claims, claim reserves and administrative costs of that specific program. Liabilities of each fund are reported when it is probable that a loss or claim has occurred and the amount of the loss or claim is known or can be reasonably estimated.

Liabilities include an amount for claims or judgments that have been incurred but not reported. The estimate of the claims and judgments liability also includes amounts to guard against catastrophic loss. No settlements in the past three years have exceeded insurance coverage. Changes in the medical, workers' compensation and claims liability amounts in fiscal years 2009 and 2010 follow (in thousands):

	Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments	Ending Liability
2010 Medical	\$ 3,308	\$ 20,972	\$ 20,860	\$ 3,420
2009 Medical	2,967	19,719	19,378	3,308
2010 Workers' Compensation	663	534	534	663
2009 Workers' Compensation	701	657	695	663
2010 Claims Liability	458	1,051	992	517
2009 Claims Liability	457	969	968	458

(b) Commitments and Contingencies

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

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

(continued)

V. OTHER INFORMATION (Continued)

(c) Longevity Pay

Longevity pay for the County's employees is calculated and paid annually if approved by the Commissioners' Court. The formula for its calculation has been adopted as policy by the Court however it is only available to employees hired before December 18, 2007. The liability for the 2011 budget year has been recorded in the Government Fund Statements as a current expenditure since the liability was paid as part of the last payroll in fiscal year 2011.

(d) Post-Retirement Health Benefits

1) Plan Description

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

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

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

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

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

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

In February of 2011, the Commissioners' Court eliminated this benefit for current and future participants due to concerns about future liabilities.

2) Funding Policy

Collin County's optional post retirement benefit liability is recorded full accrual in the government wide statements. An actuarial study was performed as for disclosure of this liability in accordance with GASB 45. The projected liability accrual for fiscal year 2010 has been recorded net of health care claims for retired employees. Collin County took a fund as needed approach to post employment health insurance coverage in fiscal year 2010. In February of 2011 the Commissioners Court eliminated this benefit for current and future participants due to concerns about future liabilities.

Collin County is required to record the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The current ARC is 8.4 percent of annual covered payroll.

(continued)

V. OTHER INFORMATION (Continued)

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

3) Annual OPEB Cost

For 2010, the County's annual OPEB cost (expense) of \$5,622 was equal to ARC less the retired employee health claims in accordance with the benefit plan. This is the third year OPEB disclosure has been required so only 2008 through 2010 is presented below. The County's annual OPEB cost, the percentage of annual OPEB cost contribution to the plan, and the net OPEB obligation for 2010 was as follows (in thousands):

Accounting Year Ending	Annual OPEB Cost		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
September 30, 2008	\$ 7,856	6%	\$ 7,389
September 30, 2009	6,210	2%	6,060
September 30, 2010	6,210	9%	5,622

4) Funding Status and Funding Progress

The funding status of the plan as of September 30, 2010, was as follows:

Actuarial accrued liability (AAL)	\$ 43,084
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 43,084</u>
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 77,650
UAAL as a percentage of covered payroll	55.48%

Actuarial valuations of an ongoing plan involve estimated of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about the future employment, terminations, and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplemental information following the notes of the financial statements, will ultimately presents multiyear trend information that will show whether the actuarial value of the plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

5) Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing the benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

(continued)

V. OTHER INFORMATION (Continued)

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

5) Actuarial Methods and Assumptions (Continued)

In the 2010 actuarial valuation, the unit credit actuarial cost method was used. Information and assumptions of this actuarial valuation are as follows:

Actuarial Valuation Information and Assumptions

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

Retirement Rates:

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

Medical Inflation:

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

(continued)

V. OTHER INFORMATION (Continued)

(e) Retirement Commitments

(1) Plan Description

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

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

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

(2) Funding Policy

The County has elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed an amount of 13.5% in both calendar years of 2009 and 2010 which was more than the actuarial required rate of 12.81% in 2010 and 12.84% in 2009. The contribution rate payable by the employee members for the calendar years of 2009 and 2010 is 7 % as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

(continued)

V. OTHER INFORMATION (Continued)

(e) Retirement Commitments (Continued)

(3) Annual Pension Cost

For the accounting year ended September 30, 2010, the annual pension cost for Collin County to the TCDRS plan for its employees was \$15,382,504 and the actual contributions were \$15,382,504. The actual contributions was actuarially determined as a percentage of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actual actuarial valuations as of December 31, of 2007, 2008 and 2009, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 2007 and ending with 2009. The December 31, 2009 actuarial valuation is the most recent valuation. Funding information differs from prior compliance data due to plan changes effective 1/1/2007.

Actuarial Valuation Information			
Actuarial valuation date	12/31/2007	12/31/2008	12/31/2009
Actuarial cost method	Entry age	Entry age	Entry age
Amortization cost method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Asset valuation method	SAF: 10 year smoothed value ESF: Fund value	SAF: 10 year smoothed value ESF: Fund value	SAF: 10 year smoothed value ESF: Fund value
Actuarial assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.3%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

The funded status as of December 31, 2009, the most recent actuarial valuation date, is as follows: (in thousands)

Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio (c)	Unfunded AAL (UAAL) (d)	Annual Covered Payroll (1) (e)	UAAL as a Percentage of Covered Payroll (d)/(e)
December 31, 2009	\$ 220,110	\$ 260,383	84.53%	\$ 40,273	\$ 77,650	51.86%

Annual Pension Cost			
Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2007	\$ 14,518	100%	—
September 30, 2008	16,452	100%	—
September 30, 2009	15,383	100%	—

(continued)

V. OTHER INFORMATION (Continued)

(f) Cost-sharing Arrangement

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

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

(g) Subsequent Events

In February of 2011 the Commissioners Court eliminated the health insurance subsidy for current and future retirees due to concerns about future liabilities. As a result there will be no other post employment benefit liability in the future.

On October 4, 2010, two series of bonds were issued in amounts of \$8,120,000 and \$14,810,000 solely for the purpose of refunding existing bonds. The County will save over \$1.2 million in debt service expenditures over the life of these bonds as a result of this action.

**REQUIRED
SUPPLEMENTARY INFORMATION**

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COLLIN COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
General Fund
For the Year Ended September 30, 2010

	Budget			Variance with Final Budget Positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes:				
Property	\$ 130,450,730	\$ 130,497,805	\$ 130,271,143	\$(226,662)
Fees and permits	11,558,832	9,323,375	10,994,607	1,671,232
Federal and state funds	3,547,135	3,348,201	3,908,666	560,465
Charges for services	6,153,772	5,459,557	5,075,878	(383,679)
Fines and forfeitures	2,301,020	2,301,020	1,821,451	(479,569)
Interest	3,170,989	1,337,508	2,189,100	851,592
Miscellaneous	538,735	420,010	598,633	178,623
Total revenues	<u>157,721,213</u>	<u>152,687,476</u>	<u>154,859,478</u>	<u>2,172,002</u>
Expenditures:				
Current:				
General administration	42,156,454	42,360,820	28,875,085	13,485,735
Judicial	14,757,811	14,813,478	14,141,857	671,621
Financial administration	10,615,621	10,618,621	9,970,218	648,403
Legal	10,779,624	10,779,624	10,655,750	123,874
Public facilities	10,823,910	10,823,910	9,652,871	1,171,039
Equipment services	2,285,277	2,286,077	1,940,815	345,262
Public safety	46,283,679	46,679,443	46,021,607	657,836
Health and welfare	11,303,799	11,823,410	10,767,712	1,055,698
Culture and recreation	446,880	446,880	424,024	22,856
Conservation	302,973	302,973	276,767	26,206
Capital outlay	<u>2,169,922</u>	<u>2,752,324</u>	<u>1,990,979</u>	<u>761,345</u>
Total expenditures	<u>151,925,950</u>	<u>153,687,560</u>	<u>134,717,685</u>	<u>18,969,875</u>
Excess of revenues over expenditures	<u>5,795,263</u>	<u>(1,000,084)</u>	<u>20,141,793</u>	<u>21,141,877</u>
Other financing sources (uses):				
Transfers in	-	128,195	110,829	(17,366)
Transfers out	(8,370,000)	(8,581,000)	(8,581,000)	-
Sale of assets	<u>45,000</u>	<u>54,686</u>	<u>109,520</u>	<u>54,834</u>
Total other financing sources (uses)	<u>(8,325,000)</u>	<u>(8,398,119)</u>	<u>(8,360,651)</u>	<u>37,468</u>
Net change in fund balance	<u>(2,529,737)</u>	<u>(9,398,203)</u>	<u>11,781,142</u>	<u>21,179,345</u>
Fund balance – beginning	<u>133,626,241</u>	<u>133,626,241</u>	<u>133,626,241</u>	<u>-</u>
Fund balance – ending	<u>\$ 131,096,504</u>	<u>\$ 124,228,038</u>	<u>\$ 145,407,383</u>	<u>\$ 21,179,345</u>

COLLIN COUNTY, TEXAS

Required Supplementary Information Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (GAAP Basis) and Actual General Road and Bridge Special Revenue Fund For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes:				
Property	\$ 4,337,995	\$ 4,337,995	\$ 4,339,903	\$ 1,908
Fees and permits:				
Road mileage fees	5,350,000	5,350,000	4,913,246	(436,754)
Vehicle title fees	760,000	760,000	653,480	(106,520)
Road and bridge fees	5,680,000	5,680,000	6,223,881	543,881
Culvert permit	1,854	1,854	1,656	(198)
Total fees and permits	11,791,854	11,791,854	11,792,263	409
Fines and forfeitures:				
County clerk	1,586,200	1,586,200	1,422,046	(164,154)
District clerk	294,580	294,580	364,498	69,918
County courts	64,890	64,890	25,437	(39,453)
District courts	349,685	349,685	213,242	(136,443)
Total fines and forfeitures	2,295,355	2,295,355	2,025,223	(270,132)
Other local government funds	-	-	238,030	238,030
Interest	280,881	118,475	222,538	104,063
Miscellaneous:				
Sale of road and bridge materials	300,000	150,000	458,893	308,893
Other and grants	19,890	19,890	14,876	(5,014)
Total miscellaneous	319,890	169,890	473,769	303,879
Total revenues	19,025,975	18,713,569	19,091,726	378,157
Expenditures:				
Current:				
Public transportation:				
Road and bridge maintenance:				
Salaries and benefits	5,475,826	5,475,826	5,379,327	96,499
Maintenance and operating	15,659,328	15,866,663	8,996,750	6,869,913
Total road and bridge maintenance	21,135,154	21,342,489	14,376,077	6,966,412
Engineering:				
Salaries and benefits	394,157	395,123	395,122	1
Maintenance and operating	16,500	15,946	10,007	5,939
Total engineering	410,657	411,069	405,129	5,940

(continued)

COLLIN COUNTY, TEXAS

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (GAAP Basis) and Actual General Road and Bridge Special Revenue Fund, continued For the Year Ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Services and operations:				
Salaries and benefits	\$ 454,773	\$ 454,773	\$ 448,747	\$ 6,026
Maintenance and operating	13,793	13,793	318	13,475
Total services and operations	<u>468,566</u>	<u>468,566</u>	<u>449,065</u>	<u>19,501</u>
Soil conservation:				
Maintenance and operating	<u>44,035</u>	<u>46,288</u>	<u>11,524</u>	<u>34,764</u>
Special projects:				
Salaries and benefits	213,918	215,758	215,757	1
Maintenance and operating	<u>2,025</u>	<u>185</u>	<u>82</u>	<u>103</u>
Total special projects	<u>215,943</u>	<u>215,943</u>	<u>215,839</u>	<u>104</u>
Non-departmental:				
Maintenance and operating	<u>1,500,714</u>	<u>1,500,714</u>	<u>203,956</u>	<u>1,296,758</u>
Capital outlay:				
Public transportation:				
Road and bridge maintenance	<u>979,946</u>	<u>979,946</u>	<u>429,795</u>	<u>550,151</u>
Total capital outlay	<u>979,946</u>	<u>979,946</u>	<u>429,795</u>	<u>550,151</u>
Total expenditures	<u>24,755,015</u>	<u>24,965,015</u>	<u>16,091,385</u>	<u>8,873,630</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,729,040)</u>	<u>(6,251,446)</u>	<u>3,000,341</u>	<u>9,251,787</u>
Other financing sources (uses):				
Sale of assets	<u>10,000</u>	<u>21,543</u>	<u>53,850</u>	<u>32,307</u>
Total other financing sources (uses)	<u>10,000</u>	<u>21,543</u>	<u>53,850</u>	<u>32,307</u>
Net change in fund balance	<u>(5,719,040)</u>	<u>(6,229,903)</u>	<u>3,054,191</u>	<u>9,284,094</u>
Fund balance - beginning	<u>16,172,669</u>	<u>16,172,669</u>	<u>16,172,669</u>	<u>-</u>
Fund balance - ending	<u>\$ 10,453,629</u>	<u>\$ 9,942,766</u>	<u>\$ 19,226,860</u>	<u>\$ 9,284,094</u>

COLLIN COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
Health Care Foundation Special Revenue Fund
For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ 80,000	\$ 70,479	\$ 70,479	\$ -
Fees and permits	508,000	338,000	314,494	(23,506)
Rental revenues	1,193,262	503,310	1,152,989	649,679
Interest	291,387	122,905	165,369	42,464
Miscellaneous	73,100	73,100	12,560	(60,540)
Total revenues	<u>2,145,749</u>	<u>1,107,794</u>	<u>1,715,891</u>	<u>608,097</u>
Expenditures:				
Current:				
Health and welfare:				
Salaries and benefits	1,468,173	1,468,173	1,430,171	38,002
Maintenance and operating	2,227,207	3,522,564	2,934,954	587,610
Total health and welfare	<u>3,695,380</u>	<u>4,990,737</u>	<u>4,365,125</u>	<u>625,612</u>
Public facilities:				
Maintenance and operating	440,340	440,340	297,680	142,660
Total public facilities	<u>440,340</u>	<u>440,340</u>	<u>297,680</u>	<u>142,660</u>
Total expenditures	<u>4,135,720</u>	<u>5,431,077</u>	<u>4,662,805</u>	<u>768,272</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,989,971)</u>	<u>(4,323,283)</u>	<u>(2,946,914)</u>	<u>1,376,369</u>
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>(4,090)</u>	<u>(4,090)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(4,090)</u>	<u>(4,090)</u>	<u>-</u>
Net change in fund balance	<u>(1,989,971)</u>	<u>(4,327,373)</u>	<u>(2,951,004)</u>	<u>1,376,369</u>
Fund balance – beginning	<u>13,901,592</u>	<u>13,901,592</u>	<u>13,901,592</u>	<u>-</u>
Fund balance – ending	<u>\$ 11,911,621</u>	<u>\$ 9,574,219</u>	<u>\$ 10,950,588</u>	<u>\$ 1,376,369</u>

COLLIN COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ 522,210	\$ 220,266	\$ 164,937	\$(55,329)
Total revenues	<u>522,210</u>	<u>220,266</u>	<u>164,937</u>	<u>(55,329)</u>
Expenditures:				
Capital outlay:				
Public facilities:				
Maintenance and operating	194,114	378,121	260,585	117,536
Capital expenditures	<u>5,224,143</u>	<u>16,991,281</u>	<u>979,281</u>	<u>16,012,000</u>
Total public facilities	<u>5,418,257</u>	<u>17,369,402</u>	<u>1,239,866</u>	<u>16,129,536</u>
Total expenditures	<u>5,418,257</u>	<u>17,369,402</u>	<u>1,239,866</u>	<u>16,129,536</u>
Excess (deficiency) of revenues over (under) expenditures	(4,896,047)	(17,149,136)	(1,074,929)	16,074,207
Fund balance – beginning	<u>41,737,180</u>	<u>41,737,180</u>	<u>41,737,180</u>	<u>-</u>
Fund balance – ending	<u>\$ 36,841,133</u>	<u>\$ 24,588,044</u>	<u>\$ 40,662,251</u>	<u>\$ 16,074,207</u>

COLLIN COUNTY, TEXAS

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2010

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of the Regional Toll Revenue – Wylie (FM1378) Fund, the Regional Toll Revenue – Outer Loop Phase 3 Fund, the Grants Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, Sheriffs Drug Forfeiture Fund, District Attorney Drug Forfeiture Fund, District Attorney Service Fee, District Attorney Deferred Prosecution Program Fund, the L.E.O.S.E Fund, the S.C.A.A.P. Fund, and all capital project bond funds. No appropriations were adopted for the individual funds listed. The budget for each bond issue is adopted at the time the bonds are issued and rolled from year to year until the funding is exhausted. The Juvenile Probation Special Revenue Fund is not adopted as a part of the County's budget, but adoption is ministerial after the Juvenile Probation Board formally approves them. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners Court. All governmental fund annual appropriations lapse at fiscal year-end.

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

The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, maintenance and operating, and capital assets are the legal levels used. Effective September 1, 2005, the Commissioners' Court amended this policy to allow the Budget Officer to amend the budget as needed for appropriation line items with a "For Your Information Notification" to the Court for all amendments over \$5,000.

Encumbrance accounting is utilized by governmental entities. Encumbrances (i.e. purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

Employees Retirement System Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (1) (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31, 2007	\$ 185,082	\$ 209,955	\$ 24,873	88.15%	\$ 78,560	31.66%
December 31, 2008	189,983	231,578	41,595	82.04%	74,027	56.19%
December 31, 2009	220,110	260,383	40,273	84.53%	77,650	51.86%

Retired Employees Health Care Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (1) (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31, 2008	\$ -	\$ 57,216	\$ 57,216	- %	\$ 70,737	80.89%
December 31, 2009	-	37,462	37,462	- %	74,027	50.61%
December 31, 2010	-	43,084	43,084	- %	77,650	55.48%

**ADDITIONAL
SUPPLEMENTARY INFORMATION**

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COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Current:				
General administration:				
County Judge:				
Salaries and benefits	\$ 175,547	\$ 175,547	\$ 173,909	\$ 1,638
Maintenance and operating	18,455	18,455	2,764	15,691
Total County Judge	194,002	194,002	176,673	17,329
Commissioners' court:				
Salaries and benefits	575,742	575,742	575,343	399
Maintenance and operating	72,380	72,380	18,718	53,662
Total commissioners' court	648,122	648,122	594,061	54,061
County clerk:				
Salaries and benefits	1,895,234	1,895,234	1,850,060	45,174
Maintenance and operating	2,685,475	4,494,975	3,943,988	550,987
Total County clerk	4,580,709	6,390,209	5,794,048	596,161
Support services:				
Salaries and benefits	167,598	167,598	167,255	343
Maintenance and operating	1,311,823	1,431,882	1,430,940	942
Total support services	1,479,421	1,599,480	1,598,195	1,285
Human resources:				
Salaries and benefits	1,399,638	1,399,638	1,372,417	27,221
Maintenance and operating	94,128	99,687	39,138	60,549
Total human resources	1,493,766	1,499,325	1,411,555	87,770
Veterans' service officer:				
Salaries and benefits	201,816	201,816	174,339	27,477
Maintenance and operating	2,755	2,755	1,974	781
Total veterans' service officer	204,571	204,571	176,313	28,258

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
ERP:				
Salaries and benefits	\$ 515,418	\$ 517,455	\$ 517,454	\$ 1
Maintenance and operating	9,500	7,463	1,286	6,177
Total ERP	<u>524,918</u>	<u>524,918</u>	<u>518,740</u>	<u>6,178</u>
Non-departmental:				
Salaries and benefits	1,283,629	2,413,629	1,325,163	1,088,466
Maintenance and operating	21,325,033	18,468,333	8,199,209	10,269,124
Total non-departmental	<u>22,608,662</u>	<u>20,881,962</u>	<u>9,524,372</u>	<u>11,357,590</u>
Non-departmental capital replacement -				
Maintenance and operating	<u>546,563</u>	<u>546,563</u>	<u>255,359</u>	<u>291,204</u>
Administrative services:				
Salaries and benefits	792,256	792,256	766,784	25,472
Maintenance and operating	15,535	15,535	9,629	5,906
Total administrative services	<u>807,791</u>	<u>807,791</u>	<u>776,413</u>	<u>31,378</u>
Risk management:				
Salaries and benefits	90,665	90,665	90,028	637
Maintenance and operating	1,564,782	1,564,782	1,525,000	39,782
Total risk management	<u>1,655,447</u>	<u>1,655,447</u>	<u>1,615,028</u>	<u>40,419</u>
Information technology:				
Salaries and benefits	2,894,179	2,894,179	2,876,037	18,142
Maintenance and operating	478,724	478,724	158,719	320,005
Total information technology	<u>3,372,903</u>	<u>3,372,903</u>	<u>3,034,756</u>	<u>338,147</u>
Elections:				
Salaries and benefits	1,061,335	1,215,839	1,215,838	1
Maintenance and operating	399,690	245,186	169,544	75,642
Total elections	<u>1,461,025</u>	<u>1,461,025</u>	<u>1,385,382</u>	<u>75,643</u>

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Records:				
Salaries and benefits	\$ 489,192	\$ 489,192	\$ 469,206	\$ 19,986
Maintenance and operating	56,550	56,550	49,417	7,133
Total records	545,742	545,742	518,623	27,119
Telecommunications:				
Salaries and benefits	630,665	630,665	628,423	2,242
Maintenance and operating	1,342,147	1,338,095	867,144	470,951
Total telecommunications	1,972,812	1,968,760	1,495,567	473,193
Housing Finance Corporation -				
Interest and fiscal charges	60,000	60,000	-	60,000
Total general administration	42,156,454	42,360,820	28,875,085	13,485,735
Judicial:				
County court probate:				
Salaries and benefits	440,580	440,580	435,913	4,667
Maintenance and operating	11,548	11,548	8,591	2,957
Total County court probate	452,128	452,128	444,504	7,624
County Courts-at-Law:				
County Courts-at-Law combined -				
Maintenance and operating	163,500	300,502	276,202	24,300
County Court-at-Law I:				
Salaries and benefits	456,693	456,693	439,644	17,049
Maintenance and operating	11,940	11,940	5,565	6,375
Total County Court-at-Law I	468,633	468,633	445,209	23,424
County Court-at-Law II:				
Salaries and benefits	499,465	499,465	491,742	7,723
Maintenance and operating	9,724	9,724	5,075	4,649
Total County Court-at-Law II	509,189	509,189	496,817	12,372

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Court-at-Law III:				
Salaries and benefits	\$ 456,528	\$ 456,528	\$ 447,388	\$ 9,140
Maintenance and operating	10,480	10,480	4,463	6,017
Total County Court-at-Law III	467,008	467,008	451,851	15,157
County Court-at-Law No. IV:				
Salaries and benefits	471,895	397,743	245,234	152,509
Maintenance and operating	10,693	10,693	2,576	8,117
Total County Court-at-Law IV	482,588	408,436	247,810	160,626
County Court-at-Law V:				
Salaries and benefits	456,196	456,196	452,223	3,973
Maintenance and operating	11,894	11,894	8,552	3,342
Total County Court-at-Law V	468,090	468,090	460,775	7,315
County Court-at-Law VI:				
Salaries and benefits	440,816	377,966	340,874	37,092
Maintenance and operating	11,830	11,830	9,666	2,164
Total County Court-at-Law VI	452,646	389,796	350,540	39,256
Total County Courts-at-Law	3,011,654	3,011,654	2,729,204	282,450
County Court-at-Law clerks:				
Salaries and benefits	1,477,143	1,477,143	1,442,259	34,884
Maintenance and operating	23,090	23,090	9,810	13,280
Total County Court- at-Law clerks	1,500,233	1,500,233	1,452,069	48,164
County clerks - probate/mental:				
Salaries and benefits	293,549	296,253	296,252	1
Maintenance and operating	273,268	306,564	167,344	139,220
Total County clerks - probate/mental	566,817	602,817	463,596	139,221

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
District courts:				
District courts combined:				
Salaries and benefits	\$ 234,366	\$ 234,366	\$ 232,246	\$ 2,120
Maintenance and operating	185,264	185,264	139,173	46,091
Total district courts combined	<u>419,630</u>	<u>419,630</u>	<u>371,419</u>	<u>48,211</u>
199th district court:				
Salaries and benefits	313,284	313,558	313,558	-
Maintenance and operating	10,908	10,634	6,010	4,624
Total 199th district court	<u>324,192</u>	<u>324,192</u>	<u>319,568</u>	<u>4,624</u>
219th district court:				
Salaries and benefits	303,442	303,442	302,166	1,276
Maintenance and operating	11,097	11,097	6,648	4,449
Total 219th district court	<u>314,539</u>	<u>314,539</u>	<u>308,814</u>	<u>5,725</u>
296th district court:				
Salaries and benefits	312,600	313,280	313,280	-
Maintenance and operating	12,993	12,313	7,708	4,605
Total 296th district court	<u>325,593</u>	<u>325,593</u>	<u>320,988</u>	<u>4,605</u>
366th district court:				
Salaries and benefits	293,599	310,851	308,862	1,989
Maintenance and operating	11,185	9,716	9,716	-
Total 366th district court	<u>304,784</u>	<u>320,567</u>	<u>318,578</u>	<u>1,989</u>
380th district court:				
Salaries and benefits	280,305	280,305	280,020	285
Maintenance and operating	13,327	13,327	5,269	8,058
Total 380th district court	<u>293,632</u>	<u>293,632</u>	<u>285,289</u>	<u>8,343</u>
401st district court:				
Salaries and benefits	312,227	316,597	316,596	1
Maintenance and operating	11,351	7,655	7,653	2
Total 401st district court	<u>323,578</u>	<u>324,252</u>	<u>324,249</u>	<u>3</u>

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
416th district court:				
Salaries and benefits	\$ 326,605	\$ 326,605	\$ 322,595	\$ 4,010
Maintenance and operating	11,235	11,235	7,092	4,143
Total 416th district court	<u>337,840</u>	<u>337,840</u>	<u>329,687</u>	<u>8,153</u>
417th district court:				
Salaries and benefits	290,216	290,216	289,488	728
Maintenance and operating	11,217	11,217	9,400	1,817
Total 417th district court	<u>301,433</u>	<u>301,433</u>	<u>298,888</u>	<u>2,545</u>
429th district court:				
Salaries and benefits	268,560	268,560	267,441	1,119
Maintenance and operating	16,292	16,292	8,642	7,650
Total 417th district court	<u>284,852</u>	<u>284,852</u>	<u>276,083</u>	<u>8,769</u>
Total district courts	<u>3,230,073</u>	<u>3,246,530</u>	<u>3,153,563</u>	<u>92,967</u>
District clerk:				
Salaries and benefits	3,703,285	3,703,285	3,664,697	38,588
Maintenance and operating	90,767	90,767	67,266	23,501
Total district clerk	<u>3,794,052</u>	<u>3,794,052</u>	<u>3,731,963</u>	<u>62,089</u>
Justices of the Peace:				
Justice of the Peace, Precinct 1:				
Salaries and benefits	454,844	454,844	448,602	6,242
Maintenance and operating	13,300	13,300	9,662	3,638
Total Justice of the Peace, Precinct 1	<u>468,144</u>	<u>468,144</u>	<u>458,264</u>	<u>9,880</u>
Justice of the Peace, Precinct 2:				
Salaries and benefits	387,655	389,439	389,438	1
Maintenance and operating	16,356	17,782	17,781	1
Total Justice of the Peace, Precinct 2	<u>404,011</u>	<u>407,221</u>	<u>407,219</u>	<u>2</u>
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	358,951	358,951	355,141	3,810
Maintenance and operating	9,408	9,408	8,466	942
Total Justice of the Peace, Precinct 3-1	<u>368,359</u>	<u>368,359</u>	<u>363,607</u>	<u>4,752</u>

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	\$ 428,870	\$ 428,870	\$ 424,445	\$ 4,425
Maintenance and operating	9,630	9,630	7,528	2,102
Total Justice of the Peace, Precinct 3-2	438,500	438,500	431,973	6,527
Justice of the Peace, Precinct 4:				
Salaries and benefits	505,941	505,941	496,517	9,424
Maintenance and operating	17,899	17,899	9,378	8,521
Total Justice of the Peace, Precinct 4	523,840	523,840	505,895	17,945
Total Justices of the Peace	2,202,854	2,206,064	2,166,958	39,106
Total judicial	14,757,811	14,813,478	14,141,857	671,621
Financial administration:				
County auditor:				
Salaries and benefits	2,471,184	2,471,184	2,281,007	190,177
Maintenance and operating	62,913	62,913	48,654	14,259
Total County auditor	2,534,097	2,534,097	2,329,661	204,436
Budget director:				
Salaries and benefits	563,680	563,680	537,176	26,504
Maintenance and operating	18,600	18,600	10,629	7,971
Total budget director	582,280	582,280	547,805	34,475
Budget collections:				
Salaries and benefits	262,986	262,986	211,759	51,227
Maintenance and operating	18,800	18,800	1,895	16,905
Total budget collections	281,786	281,786	213,654	68,132

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Tax assessor-collector:				
Salaries and benefits	\$ 4,350,587	\$ 4,350,587	\$ 4,113,530	\$ 237,057
Maintenance and operating	<u>190,437</u>	<u>190,437</u>	<u>150,618</u>	<u>39,819</u>
Total tax assessor- collector	<u>4,541,024</u>	<u>4,541,024</u>	<u>4,264,148</u>	<u>276,876</u>
Treasury:				
Salaries and benefits	277,982	277,982	276,602	1,380
Maintenance and operating	<u>8,717</u>	<u>8,717</u>	<u>4,725</u>	<u>3,992</u>
Total treasury	<u>286,699</u>	<u>286,699</u>	<u>281,327</u>	<u>5,372</u>
Tax appraiser -				
Maintenance and operating	<u>1,130,276</u>	<u>1,130,276</u>	<u>1,105,240</u>	<u>25,036</u>
Purchasing department:				
Salaries and benefits	1,227,249	1,227,249	1,202,057	25,192
Maintenance and operating	<u>32,210</u>	<u>35,210</u>	<u>26,326</u>	<u>8,884</u>
Total purchasing department	<u>1,259,459</u>	<u>1,262,459</u>	<u>1,228,383</u>	<u>34,076</u>
Total financial administration	<u>10,615,621</u>	<u>10,618,621</u>	<u>9,970,218</u>	<u>648,403</u>
Legal:				
District attorney:				
Salaries and benefits	10,379,803	10,379,803	10,367,776	12,027
Maintenance and operating	<u>399,821</u>	<u>399,821</u>	<u>287,974</u>	<u>111,847</u>
Total district attorney	<u>10,779,624</u>	<u>10,779,624</u>	<u>10,655,750</u>	<u>123,874</u>
Total legal	<u>10,779,624</u>	<u>10,779,624</u>	<u>10,655,750</u>	<u>123,874</u>
Public facilities:				
Bloomdale Administration Building - Maintenance and operating	<u>616,062</u>	<u>616,062</u>	<u>308,119</u>	<u>307,943</u>

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public facilities: (Continued)				
Park Hill Prairie - Maintenance and operating	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Justice center - Maintenance and operating	2,269,344	2,267,799	2,204,091	63,708
Medical examiner facility - Maintenance and operating	77,039	77,039	35,006	42,033
Old post office - Maintenance and operating	5,604	5,604	1,750	3,854
Juvenile detention center - Maintenance and operating	117,969	117,969	78,463	39,506
County courthouse - Maintenance and operating	1,679	1,679	-	1,679
University Drive Courts Facility - Maintenance and operating	738,298	738,298	507,111	231,187
Bloomdale Road Courthouse - Maintenance and operating	1,169,287	1,169,287	936,406	232,881
Outlying Justice of the Peace Offices - Maintenance and operating	59,586	59,586	37,410	22,176
Park Plaza Sub-Courthouse - Maintenance and operating	111,175	111,175	69,378	41,797
Minimum security facility - Maintenance and operating	127,908	127,012	101,018	25,994
Service center facility - Maintenance and operating	\$ 174,115	\$ 175,660	\$ 175,660	\$ -

(continued)

COLLIN COUNTY, TEXAS**Additional Supplementary Information****Schedule of Expenditures, Compared to Budget (GAAP Basis)****General Fund, continued****For the Year Ended September 30, 2010**

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public facilities: (Continued)				
Facilities management:				
Salaries and benefits	\$ 414,188	\$ 414,188	\$ 375,897	\$ 38,291
Maintenance and operating	<u>1,483,896</u>	<u>1,483,896</u>	<u>1,395,157</u>	<u>88,739</u>
Total facilities management	<u>1,898,084</u>	<u>1,898,084</u>	<u>1,771,054</u>	<u>127,030</u>
Building superintendent:				
Salaries and benefits	3,271,634	3,284,327	3,284,327	-
Maintenance and operating	<u>152,111</u>	<u>139,418</u>	<u>111,167</u>	<u>28,251</u>
Total building superintendent	<u>3,423,745</u>	<u>3,423,745</u>	<u>3,395,494</u>	<u>28,251</u>
Election office/warehouse -				
Maintenance and operating	<u>31,015</u>	<u>31,911</u>	<u>31,911</u>	<u>-</u>
Total public facilities	<u>10,823,910</u>	<u>10,823,910</u>	<u>9,652,871</u>	<u>1,171,039</u>
Equipment services:				
Service center:				
Salaries and benefits	1,030,866	1,030,866	1,025,048	5,818
Maintenance and operating	<u>1,254,411</u>	<u>1,255,211</u>	<u>915,767</u>	<u>339,444</u>
Total equipment services	<u>2,285,277</u>	<u>2,286,077</u>	<u>1,940,815</u>	<u>345,262</u>
Public safety:				
Ambulance -				
Maintenance and operating	<u>907,534</u>	<u>907,534</u>	<u>839,157</u>	<u>68,377</u>
Fire marshal:				
Salaries and benefits	357,349	357,638	357,637	1
Maintenance and operating	<u>1,013,592</u>	<u>1,013,303</u>	<u>1,007,892</u>	<u>5,411</u>
Total fire marshal	<u>1,370,941</u>	<u>1,370,941</u>	<u>1,365,529</u>	<u>5,412</u>

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Public safety: (Continued)				
Breathalyzer program -				
Maintenance and operating	\$ 40,000	\$ 40,000	\$ 27,460	\$ 12,540
Total breathalyzer program	<u>40,000</u>	<u>40,000</u>	<u>27,460</u>	<u>12,540</u>
Constables:				
Constable, Precinct 1:				
Salaries and benefits	960,192	960,192	957,014	3,178
Maintenance and operating	<u>8,211</u>	<u>8,211</u>	<u>6,847</u>	<u>1,364</u>
Total Constable, Precinct 1	<u>968,403</u>	<u>968,403</u>	<u>963,861</u>	<u>4,542</u>
Constable, Precinct 2:				
Salaries and benefits	432,749	432,749	432,351	398
Maintenance and operating	<u>4,819</u>	<u>4,819</u>	<u>1,922</u>	<u>2,897</u>
Total Constable, Precinct 2	<u>437,568</u>	<u>437,568</u>	<u>434,273</u>	<u>3,295</u>
Constable, Precinct 3:				
Salaries and benefits	1,319,841	1,319,841	1,272,326	47,515
Maintenance and operating	<u>14,922</u>	<u>16,151</u>	<u>15,576</u>	<u>575</u>
Total Constable, Precinct 3	<u>1,334,763</u>	<u>1,335,992</u>	<u>1,287,902</u>	<u>48,090</u>
Constable, Precinct 4:				
Salaries and benefits	962,004	967,127	967,127	-
Maintenance and operating	<u>14,916</u>	<u>11,084</u>	<u>11,083</u>	<u>1</u>
Total Constable, Precinct 4	<u>976,920</u>	<u>978,211</u>	<u>978,210</u>	<u>1</u>
Total Constables	<u>3,717,654</u>	<u>3,720,174</u>	<u>3,664,246</u>	<u>55,928</u>

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public safety: (Continued)				
Sheriff:				
Salaries and benefits	\$ 11,922,268	\$ 11,929,757	\$ 11,929,757	\$ -
Maintenance and operating	393,901	386,662	333,532	53,130
Total sheriff	<u>12,316,169</u>	<u>12,316,419</u>	<u>12,263,289</u>	<u>53,130</u>
Jail operations:				
Salaries and benefits	17,465,471	17,620,813	17,620,813	-
Maintenance and operating	<u>1,588,713</u>	<u>1,433,371</u>	<u>1,386,891</u>	<u>46,480</u>
Total jail operations	<u>19,054,184</u>	<u>19,054,184</u>	<u>19,007,704</u>	<u>46,480</u>
Minimum security operations:				
Salaries and benefits	2,920,125	2,920,125	2,891,708	28,417
Maintenance and operating	<u>331,686</u>	<u>331,686</u>	<u>176,804</u>	<u>154,882</u>
Total minimum security operations	<u>3,251,811</u>	<u>3,251,811</u>	<u>3,068,512</u>	<u>183,299</u>
Medical examiner:				
Salaries and benefits	879,000	866,371	862,158	4,213
Maintenance and operating	<u>212,416</u>	<u>270,045</u>	<u>261,987</u>	<u>8,058</u>
Total medical examiner	<u>1,091,416</u>	<u>1,136,416</u>	<u>1,124,145</u>	<u>12,271</u>
Civil defense -				
Maintenance and operating	<u>10,318</u>	<u>10,318</u>	<u>8,895</u>	<u>1,423</u>
Total civil defense	<u>10,318</u>	<u>10,318</u>	<u>8,895</u>	<u>1,423</u>
Highway patrol:				
Salaries and benefits	22,951	23,042	23,042	-
Maintenance and operating	<u>772</u>	<u>681</u>	<u>-</u>	<u>681</u>
Total highway patrol	<u>23,723</u>	<u>23,723</u>	<u>23,042</u>	<u>681</u>
Juvenile board -				
Maintenance and operating	<u>300,000</u>	<u>534,041</u>	<u>534,040</u>	<u>1</u>

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public safety: (Continued)				
Community supervision -				
Maintenance and operating	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Total community supervision	60,000	60,000	60,000	-
County corrections center:				
Salaries and benefits	185,486	212,440	212,440	-
Maintenance and operating	-	-	1	(1)
Total County corrections center	185,486	212,440	212,441	(1)
Child abuse task force:				
Salaries and benefits	316,291	340,766	340,765	1
Maintenance and operating	2,200	1,724	1,724	-
Total child abuse task force	318,491	342,490	342,489	1
911 addressing:				
Salaries and benefits	493,274	493,274	481,106	12,168
Maintenance and operating	48,118	111,118	73,395	37,723
Total 911 addressing	541,392	604,392	554,501	49,891
Jail cafeteria -				
Maintenance and operating	47,275	47,275	30,857	16,418
Total jail cafeteria	47,275	47,275	30,857	16,418
Holding facility:				
Salaries and benefits	2,486,148	2,486,148	2,462,787	23,361
Maintenance and operating	18,663	18,663	8,768	9,895
Total holding facility	2,504,811	2,504,811	2,471,555	33,256
Homeland security:				
Salaries and benefits	520,006	520,006	408,438	111,568
Maintenance and operating	22,468	22,468	15,307	7,161
Total homeland security	542,474	542,474	423,745	118,729
Total public safety	46,283,679	46,679,443	46,021,607	657,836

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Health and welfare:				
Mental Health and Retardation -				
Maintenance and operating	\$ 1,319,125	\$ 1,319,125	\$ 759,125	\$ 560,000
Inmate health -				
Maintenance and operating	4,625,000	4,625,000	4,140,496	484,504
Pauper care and charity -				
Maintenance and operating	3,000	3,000	-	3,000
Substance abuse:				
Salaries and benefits	210,417	210,417	208,848	1,569
Maintenance and operating	4,850	4,850	2,691	2,159
Total substance abuse	215,267	215,267	211,539	3,728
Indigent defense coordinator:				
Salaries and benefits	120,822	120,822	118,520	2,302
Maintenance and operating	5,185	4,400	2,236	2,164
Total indigent defense coordinator	126,007	125,222	120,756	4,466
Indigent criminal defendants-				
Maintenance and operating	5,015,400	5,535,796	5,535,796	-
Total health and welfare	11,303,799	11,823,410	10,767,712	1,055,698

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Culture and recreation:				
Libraries -				
Maintenance and operating	\$ 299,220	\$ 299,220	\$ 299,220	\$ -
Open space:				
Salaries and benefits	11,700	11,700	11,700	-
Maintenance and operating	22,995	22,995	12,328	10,667
Total open space	34,695	34,695	24,028	10,667
Historical society -				
Maintenance and operating	112,965	112,965	100,776	12,189
Total culture and recreation	446,880	446,880	424,024	22,856
Conservation:				
Agriculture extension services:				
Salaries and benefits	287,851	287,851	263,008	24,843
Maintenance and operating	15,122	15,122	13,759	1,363
Total agriculture extension service	302,973	302,973	276,767	26,206
Total conservation	302,973	302,973	276,767	26,206
Capital outlay:				
General administration:				
Non-departmental	146,261	146,261	46,456	99,805
Non-departmental capital replacement	515,216	515,216	105,305	409,911
Information technology	222,211	244,663	237,049	7,614
Records	7,500	7,500	3,720	3,780
Telecommunications	23,825	459,825	454,557	5,268
Total general administration	915,013	1,373,465	847,087	526,378

(continued)

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For the Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Financial administration -				
Tax assessor-collector	\$ 165,797	\$ 165,797	\$ 165,797	\$ -
Total financial administration	165,797	165,797	165,797	-
Equipment services -				
Equipment Services	1,028,383	1,027,583	809,868	217,715
Total equipment services	1,028,383	1,027,583	809,868	217,715
Public safety:				
Sheriff	60,729	60,479	45,740	14,739
911 addressing	-	125,000	122,487	2,513
Total public safety	60,729	185,479	168,227	17,252
Total capital outlay	2,169,922	2,752,324	1,990,979	761,345
Total expenditures	\$ 151,925,950	\$ 153,687,560	\$ 134,717,685	\$ 18,969,875

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

FARM TO MARKET FUND – to account for expenditures provided on roads and related projects within the County. Financing is provided by a citizen-approved tax that is in addition to the annual property tax levy.

LATERAL ROAD FUND – to account for maintenance of County roads. Financing is provided by statutorily mandated intergovernmental revenue received from the State.

JUDICIAL APPELLATE FEE FUND – to account for the collection of a statutory filing fee and the expenditures to the appellate system.

COURT REPORTERS FEE FUND – to account for the collection of a statutory court reporter's fee and the expenditures for court reporter services.

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

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

JUVENILE PROBATION FUND – to account for operations of the Juvenile Probation office and the Juvenile Detention Center. The financing is provided by State funds and operating transfers from the General Fund.

PRETRIAL RELEASE FUND – to account for receipt of pretrial release fees and related expenditures in accordance with state statutes.

JURY FUND – to account for revenue and expenditures for juries at the various County courts. This constitutional fund is financed by a designated part of the annual property tax levy and fees collected in connection with the filing of suits.

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

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

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

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

SPECIAL REVENUE FUNDS (Continued)

COUNTY CLERK RECORDS, MANAGEMENT, AND PRESERVATION FUND – to account for the collection of the County Clerk’s statutory document preservation fee and the expenditure of those fees for records management and preservation services.

DISTRICT CLERK RECORDS, MANAGEMENT, AND PRESERVATION FUND – to account for the collection of the District Clerk’s statutory document preservation fee and the expenditure of those fees for records management and preservation services.

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

JUSTICE COURT TECHNOLOGY FUND – to account for fees collected by the Justice of the Peace Courts and related expenditures for technological improvements in the Justice of the Peace Courts.

COURTHOUSE SECURITY FUND – to account for the collections and expenditures of fees for security services for buildings housing a County court, a County court at law or a District Court.

FIRE CODE INSPECTION FUND – to account for the collection of fire code inspection fees and the expenditures for such services.

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

DANGEROUS WILD ANIMALS FUND – to account for the collection and expenditure of dangerous wild animal fees.

CONTRACT ELECTIONS FUND – to account for State funds received and related expenditures for public elections.

ELECTION EQUIPMENT FUND – to account for equipment replacement fees from election services to be used to acquire replacement election equipment.

SHERIFF’S DRUG FORFEITURE FUND – to account for receipts awarded by the courts to the Sheriff from forfeited drug proceeds, and the disbursements for the benefit of drug enforcement.

DISTRICT ATTORNEY SPECIAL DRUG FORFEITURE FUND – to account for the receipts awarded by the courts to the District Attorney from forfeited drug proceeds, and the disbursement of those funds for official purposes of the office.

DISTRICT ATTORNEY SERVICE FEE FUND – to account for the statutory collection of a hot check service fee and the expenditures to be used for a specific purpose for the District Attorney’s office.

MYERS PARK FOUNDATION FUND – to account for a donation and interest earnings thereon as well as expenditures of the monies within the restrictions of the donation.

CHILD ABUSE PREVENTION FUND – is used to account for fees paid by convicted defendants of child abuse crimes, with specific requirements as to its use for child abuse prevention programs and education.

SPECIAL REVENUE FUNDS (Continued)

COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND – to account for the collection of the County statutory document preservation fee and the expenditure for records management and preservation services.

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

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

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

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

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

DISTRICT COURT TECHNOLOGY FUND - to account for fees paid by defendants in district courts to be used to fund costs of education and training regarding technological enhancements and for purchase and maintenance of technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems.

PROBATE CONTRIBUTIONS FUND - to account for return of funds from the state regarding payment of fees collected in excess of the state salary supplement and may be used only for court-related purposes for the support statutory probate courts.

COUNTY COURTS-AT-LAW CLERKS COURT RECORDS PRESERVATION FUND - to account for fees paid in each civil case filed in a county court to be used only to digitize court records to preserve them from natural disasters.

DISTRICT CLERK COURT RECORDS PRESERVATION FUND - to account for fees paid in each civil case filed in a district court to be used only to digitize court records to preserve them from natural disasters.

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

DEBT SERVICE FUNDS

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

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

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

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

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

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

LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 2007 SINKING FUND – to accumulate monies for the payment of the \$2,190 in Limited Tax Permanent Improvement Bonds, Series 2007. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over and used the following year.

LIMITED TAX REFUNDING AND PERMANENT IMPROVEMENT BONDS SERIES 2008 SINKING FUND – to accumulate monies for the payment of the \$16,715 in Limited Tax Permanent Improvement Bonds, Series 2008. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over and used the following year.

LIMITED TAX REFUNDING AND PERMANENT IMPROVEMENT BONDS SERIES 2009 SINKING FUND – to accumulate monies for the payment of the \$30,080 in Limited Tax Permanent Improvement Bonds, Series 2009. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over and used the following year.

LIMITED TAX PERMANENT IMPROVEMENT BUILD AMERICA BONDS SERIES 2009B SINKING FUND – to accumulate monies for the payment of the \$9,990 in Limited Tax Permanent Improvement Bonds, Series 2009B. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over and used the following year.

UNLIMITED TAX ROAD BONDS SERIES 1999 SINKING FUND – to accumulate monies for the payment of Unlimited Tax Road Bonds Series 1999, 1999A and 2000 which are general obligation bonds.

DEBT SERVICE FUNDS (Continued)

UNLIMITED TAX ROAD BONDS SERIES 2001 SINKING FUND – to accumulate monies for the payment of \$15,590 in unlimited tax road bonds. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

UNLIMITED TAX ROAD AND REFUNDING BONDS SERIES 2004 SINKING FUND – to accumulate monies for the payment of \$54,910 in unlimited tax road and refunding bonds. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

UNLIMITED TAX ROAD AND REFUNDING BONDS SERIES 2005 SINKING FUND – to accumulate monies for the payment of \$43,175 in unlimited tax road and refunding bonds. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

UNLIMITED TAX ROAD BONDS SERIES 2006 SINKING FUND – to accumulate monies for the payment of \$15,920 in unlimited tax road bonds. Debt Service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried forward and used in the following year.

UNLIMITED TAX ROAD & REFUNDING BONDS SERIES 2007 SINKING FUND – to accumulate monies for the payment of \$63,375 in unlimited tax road and refunding bonds. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

UNLIMITED TAX ROAD BONDS SERIES 2008 SINKING FUND – to accumulate monies for the payment of \$41,000 in unlimited tax road bonds. Debt service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

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

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

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

TAX NOTES SERIES 2006 SINKING FUND – to accumulate monies for the payment of \$15,000 in tax notes. Debt Service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried forward and used in the following year.

UNLIMITED TAX REFUNDING BONDS SERIES 2001 FUND – to accumulate monies for the payment of \$11,100 in Unlimited Tax Refunding Bonds. Debt Service requirements are financed by an annual property tax levy. Collections in excess of requirements are carried over to the following year.

CAPITAL PROJECT FUNDS

LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 1999 FUND – to account for bond proceeds issued by Limited Tax Permanent Improvement Bonds Series 1999, 1999A and 2000.

LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 2001 FUND – to account for the costs of criminal justice facilities, renovation of the old Collin County Courthouse, land for park and open space. Financing is provided by \$4,975 in general obligation bond proceeds.

LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 2002 FUND – to account for bond proceeds and costs of acquiring, constructing, developing, and equipping a youth camp and related facilities, and to pay issuance costs. Financing is provided by \$26,000 of general obligation bond proceeds.

LIMITED TAX PERMANENT IMPROVEMENT AND REFUNDING BONDS SERIES 2004 FUND – to account for the bond proceeds issued for the purpose of parks and County facilities; refund a portion of the County's outstanding debt; and to pay for the cost of issuance associated with the sale of these bonds. Financing was provided by \$14,165 in general obligation bond proceeds.

LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 2005 FUND – to account for bonds proceeds issued for the purpose of parks and County facilities and to pay for the cost of issuance associated with the sale of these bonds. Financing is provided by \$53,865 in general obligation bond proceeds.

LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 2006 FUND – to account for bonds proceeds issued for the purpose of parks and County facilities and to pay for the cost of issuance associated with the sale of these bonds. Financing is provided by \$33,800 in general obligation bond proceeds.

LIMITED TAX PERMANENT IMPROVEMENT BONDS SERIES 2007 FUND – to account for bonds proceeds issued for the purpose of acquiring and improving land for parks and open space purposes including joint city-County projects and to pay for the cost of issuance associated with the sale of these bonds. Financing is provided by \$2,190 in general obligation bond proceeds.

LIMITED TAX REFUNDING AND PERMANENT IMPROVEMENT BONDS SERIES 2008 (2007 BOND PROGRAM PROJECTS) FUND – to account for bonds proceeds issued for the purpose of acquiring and improving land for 2007 projects for parks and open space purposes including joint city-County projects and to pay for the cost of issuance associated with the sale of these bonds. Financing is provided by \$14,515 in general obligation bond proceeds.

LIMITED TAX REFUNDING AND PERMANENT IMPROVEMENT BONDS SERIES 2008 (2003 BOND PROGRAM PROJECTS) FUND – to account for bonds proceeds issued for the purpose of acquiring and improving land for 2003 projects for parks and open space purposes including joint city-County projects and to pay for the cost of issuance associated with the sale of these bonds. Financing is provided by \$2,200 in general obligation bond proceeds.

CAPITAL PROJECT FUNDS (Continued)

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

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

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

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

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

UNLIMITED TAX ROAD BONDS SERIES 2006 FUND – to account for bond proceeds issued for the purpose of roads and highways and to pay for the cost of issuance associated with the sale of these bonds. Financing was provided by \$15,920 in general obligation bond proceeds.

UNLIMITED TAX ROAD BONDS SERIES 1995 FUND – to account for the costs of constructing and maintaining roads, bridges and highways. Financing is provided by \$45,000 of general obligation bond proceeds.

UNLIMITED TAX ROAD BONDS FUND – to account for the costs of constructing and maintaining roads, bridges and highways. Financing is provided by \$26,650 of the general obligations bonds proceeds.

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

CAPITAL PROJECT FUNDS (Continued)

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

UNLIMITED TAX ROAD AND REFUNDING BONDS SERIES 2009 FUND – to account for bonds issued to (1) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-County projects; (2) refund a portion of the County's outstanding debt for debt savings and (3) to pay costs of issuance associated with the sale of these bonds. Financing is provided by \$21,805 of general obligation bond proceeds.

UNLIMITED TAX ROAD BUILD AMERICA BONDS SERIES 2009B FUND – to account for bonds issued to (1) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-County projects and (2) to pay costs of issuance associated with the sale of these bonds. Financing is provided by \$5,590 of general obligation bond proceeds.

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

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

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

CAPITAL IMPROVEMENT TAX NOTES SERIES 1996 FUND – to account for the cost of various renovation projects. Financing approved through the issuance of \$4,500 in tax notes.

CAPITAL IMPROVEMENT TAX NOTES SERIES 2001 FUND – to account for the cost to purchase equipment and materials to upgrade and improve the County's computer systems, vehicles, renovate the courthouse and pay for professional services in connection therewith. Funding is provided by \$4,400 in general obligation bond proceeds.

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

PERMANENT IMPROVEMENT FUND – to account for the costs of constructing County financed capital projects. Financing is provided from property tax revenues.

INTERNAL SERVICE FUND

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

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

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

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

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

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

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

AGENCY FUNDS

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

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

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

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

AGENCY FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

Assets	Special Revenue	Debt Service	Capital Projects	Total
Cash and cash equivalents	\$ 13,122,911	\$ 4,361,211	\$ 90,822,773	\$ 108,306,895
Investments	576,721	-	35,178,556	35,755,277
Receivables:				
Taxes (net of allowance for uncollectibles)	9,952	831,244	-	841,196
Due from other governments	1,026,727	-	-	1,026,727
Advance to other funds	-	-	1,355,057	1,355,057
Miscellaneous	<u>21,218</u>	<u>-</u>	<u>119,607</u>	<u>140,825</u>
Total assets	<u>\$ 14,757,529</u>	<u>\$ 5,192,455</u>	<u>\$ 127,475,993</u>	<u>\$ 147,425,977</u>
Liabilities				
Accounts payable	\$ 269,763	\$ -	\$ 3,126,498	\$ 3,396,261
Payroll related costs payable	448,302	-	-	448,302
Due to other governments	44,328	-	-	44,328
Due to other funds	240,352	-	-	240,352
Deferred revenue	509,167	-	119,607	628,774
Deferred tax revenue	<u>9,181</u>	<u>765,516</u>	<u>-</u>	<u>774,697</u>
Total liabilities	<u>1,521,093</u>	<u>765,516</u>	<u>3,246,105</u>	<u>5,532,714</u>
Fund balances				
Reserved for:				
Debt service	-	4,426,939	-	4,426,939
Capital projects	-	-	63,226,916	63,226,916
Meyers Park Foundation	31,029	-	-	31,029
Collin County Toll Road Authority	-	-	1,355,057	1,355,057
Encumbrances	540,742	-	59,647,915	60,188,657
Unreserved/undesignated	<u>12,664,665</u>	<u>-</u>	<u>-</u>	<u>12,664,665</u>
Total fund balances	<u>13,236,436</u>	<u>4,426,939</u>	<u>124,229,888</u>	<u>141,893,263</u>
Total liabilities and fund balances	<u>\$ 14,757,529</u>	<u>\$ 5,192,455</u>	<u>\$ 127,475,993</u>	<u>\$ 147,425,977</u>

COLLIN COUNTY, TEXAS

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

Nonmajor Governmental Funds

For the Year Ended September 30, 2010

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:				
Taxes:				
Property	\$ 470,156	\$ 40,401,238	\$ 11,214	\$ 40,882,608
Licenses and permits	251,515	-	-	251,515
Federal and state funds	7,737,899	280,503	-	8,018,402
Fees and charges for services	3,922,553	-	-	3,922,553
Fines and forfeitures	31,909	-	-	31,909
Interest	77,243	33,181	1,176,032	1,286,456
Miscellaneous	192,270	-	78,855	271,125
Total revenues	<u>12,683,545</u>	<u>40,714,922</u>	<u>1,266,101</u>	<u>54,664,568</u>
Expenditures:				
Current:				
General administration	984,447	-	-	984,447
Judicial	2,131,450	-	-	2,131,450
Legal	249,880	-	-	249,880
Public facilities	96,987	-	-	96,987
Public safety	12,554,627	-	-	12,554,627
Health and welfare	3,436,148	-	-	3,436,148
Culture and recreation	618,003	-	-	618,003
Capital outlay	563,528	-	42,252,473	42,816,001
Debt service:				
Principal retirement	-	25,590,000	-	25,590,000
Interest and fiscal charges	-	18,245,702	-	18,245,702
Total expenditures	<u>20,635,070</u>	<u>43,835,702</u>	<u>42,252,473</u>	<u>106,723,245</u>
Excess (deficiency) of revenues over (under) expenditures	(7,951,525)	(3,120,780)	(40,986,372)	(52,058,677)
Other financing sources (uses):				
Transfers in	8,600,507	588,765	9,786	9,199,058
Transfers out	(79,201)	(588,765)	(9,786)	(677,752)
Sale of assets	999	-	-	999
Total other financing sources (uses)	<u>8,522,305</u>	<u>-</u>	<u>-</u>	<u>8,522,305</u>
Net change in fund balances	570,780	(3,120,780)	(40,986,372)	(43,536,372)
Fund balances – beginning	<u>12,665,656</u>	<u>7,547,719</u>	<u>165,216,260</u>	<u>185,429,635</u>
Fund balances – ending	<u>\$ 13,236,436</u>	<u>\$ 4,426,939</u>	<u>\$ 124,229,888</u>	<u>\$ 141,893,263</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2010

Assets	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Juvenile Probation	Pretrial Release
Cash and cash equivalents	\$ 20,178	\$ 554,116	\$ 179,761	\$ 67,690	\$ 165,387	\$ 1,902	\$ 794,931	\$ 45,966
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes (net of allowance for uncollectibles)	247	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	9,420	-
Miscellaneous	-	-	-	-	531	-	369	-
Total assets	<u>\$ 20,425</u>	<u>\$ 554,116</u>	<u>\$ 179,761</u>	<u>\$ 67,690</u>	<u>\$ 165,918</u>	<u>\$ 1,902</u>	<u>\$ 804,720</u>	<u>\$ 45,966</u>
Liabilities								
Accounts payable	\$ -	\$ -	\$ -	\$ 9,139	\$ 175	\$ -	\$ 31,204	\$ 5,386
Payroll related costs payable	-	-	-	-	-	-	311,975	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	144,581	-
Deferred tax revenue	247	-	-	-	-	-	-	-
Total liabilities	<u>247</u>	<u>-</u>	<u>-</u>	<u>9,139</u>	<u>175</u>	<u>-</u>	<u>487,760</u>	<u>5,386</u>
Fund balances								
Reserved for:								
Myers Park Foundation	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	150	-	84,659	-
Unreserved/undesignated	20,178	554,116	179,761	58,551	165,593	1,902	232,301	40,580
Total fund balances	<u>20,178</u>	<u>554,116</u>	<u>179,761</u>	<u>58,551</u>	<u>165,743</u>	<u>1,902</u>	<u>316,960</u>	<u>40,580</u>
Total liabilities and fund balances	<u>\$ 20,425</u>	<u>\$ 554,116</u>	<u>\$ 179,761</u>	<u>\$ 67,690</u>	<u>\$ 165,918</u>	<u>\$ 1,902</u>	<u>\$ 804,720</u>	<u>\$ 45,966</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
September 30, 2010

Assets	July	Law Library	Meyers Park Operating	Farm Museum Memorial	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology
Cash and cash equivalents	\$ 798,048	\$ 1,335,595	\$ 461,538	\$ 10,486	\$ 2,755	\$ 2,562,003	\$ 624,415	\$ 27	\$ 683,921
Investments	-	576,721	-	-	-	-	-	-	-
Receivables:									
Taxes (net of allowance for uncollectibles)	9,705	-	-	-	-	-	-	-	-
Due from other governments	66,504	-	-	-	-	-	-	-	-
Miscellaneous	1,709	-	-	-	-	116	203	-	-
Total assets	<u>\$ 875,966</u>	<u>\$ 1,912,316</u>	<u>\$ 461,538</u>	<u>\$ 10,486</u>	<u>\$ 2,755</u>	<u>\$ 2,562,119</u>	<u>\$ 624,618</u>	<u>\$ 27</u>	<u>\$ 683,921</u>
Liabilities									
Accounts payable	\$ 8,102	\$ 4,219	\$ 41,426	\$ -	\$ -	\$ 11,771	\$ -	\$ -	\$ -
Payroll related costs payable	6,275	4,097	11,582	-	-	8,682	1,838	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Deferred tax revenue	8,934	-	-	-	-	-	-	-	-
Total liabilities	<u>23,311</u>	<u>8,316</u>	<u>53,008</u>	<u>-</u>	<u>-</u>	<u>20,453</u>	<u>1,838</u>	<u>-</u>	<u>-</u>
Fund balances									
Reserved for:									
Myers Park Foundation	-	-	-	-	-	-	-	-	-
Encumbrances	6,950	-	3,743	-	-	197,364	181,182	-	4,150
Unreserved/undesignated	845,705	1,904,000	404,787	10,486	2,755	2,344,302	441,598	27	679,771
Total fund balances	<u>852,655</u>	<u>1,904,000</u>	<u>408,530</u>	<u>10,486</u>	<u>2,755</u>	<u>2,541,666</u>	<u>622,780</u>	<u>27</u>	<u>683,921</u>
Total liabilities and fund balances	<u>\$ 875,966</u>	<u>\$ 1,912,316</u>	<u>\$ 461,538</u>	<u>\$ 10,486</u>	<u>\$ 2,755</u>	<u>\$ 2,562,119</u>	<u>\$ 624,618</u>	<u>\$ 27</u>	<u>\$ 683,921</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
September 30, 2010

Assets	Courthouse Security	Code Inspection	Economic Development	Dangerous Wild Animal	Contract Elections	Election Equipment	Sheriff's Drug Forfeiture	District Attorney Special Drug Forfeiture	District Attorney Service Fee
Cash and cash equivalents	\$ 425,378	\$ 22,965	\$ 34,280	\$ 2,771	\$ 871,016	\$ 13,151	\$ 74,759	\$ 304,004	\$ 210,120
Investments	-	-	-	-	-	-	-	-	-
Receivables:									
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-	-
Due from other governments	-	300	-	-	-	-	-	-	-
Miscellaneous	67	-	14,078	-	-	-	-	-	2,024
Total assets	<u>\$ 425,445</u>	<u>\$ 23,265</u>	<u>\$ 48,358</u>	<u>\$ 2,771</u>	<u>\$ 871,016</u>	<u>\$ 13,151</u>	<u>\$ 74,759</u>	<u>\$ 304,004</u>	<u>\$ 212,144</u>
Liabilities									
Accounts payable	\$ 335	\$ 1,187	\$ -	\$ -	\$ 5,531	\$ -	\$ 8,259	\$ 349	\$ 579
Payroll related costs payable	14,145	20,962	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>14,480</u>	<u>22,149</u>	<u>-</u>	<u>-</u>	<u>5,531</u>	<u>-</u>	<u>8,259</u>	<u>349</u>	<u>579</u>
Fund balances									
Reserved for:									
Myers Park Foundation	-	-	-	-	-	-	-	-	-
Encumbrances	6,000	847	-	-	1,520	-	-	27,821	-
Unreserved/undesignated	404,965	269	48,358	2,771	863,965	13,151	66,500	275,834	211,565
Total fund balances	<u>410,965</u>	<u>1,116</u>	<u>48,358</u>	<u>2,771</u>	<u>865,485</u>	<u>13,151</u>	<u>66,500</u>	<u>303,655</u>	<u>211,565</u>
Total liabilities and fund balances	<u>\$ 425,445</u>	<u>\$ 23,265</u>	<u>\$ 48,358</u>	<u>\$ 2,771</u>	<u>\$ 871,016</u>	<u>\$ 13,151</u>	<u>\$ 74,759</u>	<u>\$ 304,004</u>	<u>\$ 212,144</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
September 30, 2010

Assets	Meyers Park Foundation	Child Abuse Prevention	County Records Management and Preservation	Court Initiated Guardianship	District Attorney Deferred Prosecution Program	Drug Court Program	SCAAP	County Courts Technology
Cash and cash equivalents	\$ 55,288	\$ 1,581	\$ 1,128,259	\$ 70,985	\$ 108,879	\$ 59,577	\$ 1,133,322	\$ 6,785
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	7,663	-	-	-
Miscellaneous	-	-	-	-	-	-	10	-
Total assets	<u>\$ 55,288</u>	<u>\$ 1,581</u>	<u>\$ 1,128,259</u>	<u>\$ 70,985</u>	<u>\$ 116,542</u>	<u>\$ 59,577</u>	<u>\$ 1,133,332</u>	<u>\$ 6,785</u>
Liabilities								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,263	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Deferred tax revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,263</u>	<u>-</u>	<u>-</u>
Fund balances								
Reserved for:								
Myers Park Foundation	31,029	-	-	-	-	-	-	-
Encumbrances	24,259	-	2,097	-	-	-	-	-
Unreserved/undesignated	-	1,581	1,126,162	70,985	116,542	58,314	1,133,332	6,785
Total fund balances	<u>55,288</u>	<u>1,581</u>	<u>1,128,259</u>	<u>70,985</u>	<u>116,542</u>	<u>58,314</u>	<u>1,133,332</u>	<u>6,785</u>
Total liabilities and fund balances	<u>\$ 55,288</u>	<u>\$ 1,581</u>	<u>\$ 1,128,259</u>	<u>\$ 70,985</u>	<u>\$ 116,542</u>	<u>\$ 59,577</u>	<u>\$ 1,133,332</u>	<u>\$ 6,785</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
September 30, 2010

Assets	District Courts Technology	Probate Contributions	County Courts - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	Grants	Nonmajor Special Revenue Funds Total
Cash and cash equivalents	\$ 46	\$ 186,452	\$ 35,841	\$ 68,733	\$ -	\$ 13,122,911
Investments	-	-	-	-	-	576,721
Receivables:						
Taxes (net of allowance for uncollectibles)	-	-	-	-	-	9,952
Due from other governments	-	-	-	-	942,840	1,026,727
Miscellaneous	-	-	-	-	2,111	21,218
Total assets	<u>\$ 46</u>	<u>\$ 186,452</u>	<u>\$ 35,841</u>	<u>\$ 68,733</u>	<u>\$ 944,951</u>	<u>\$ 14,757,529</u>
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 140,838	\$ 269,763
Payroll related costs payable	-	-	-	-	68,746	448,302
Due to other governments	-	-	-	-	44,328	44,328
Due to other funds	-	-	-	-	240,352	240,352
Deferred revenue	-	-	-	-	364,586	509,167
Deferred tax revenue	-	-	-	-	-	9,181
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>858,850</u>	<u>1,521,093</u>
Fund balances						
Reserved for:						
Myers Park Foundation	-	-	-	-	-	31,029
Encumbrances	-	-	-	-	-	540,742
Unreserved/undesignated	<u>46</u>	<u>186,452</u>	<u>35,841</u>	<u>68,733</u>	<u>86,101</u>	<u>12,664,665</u>
Total fund balances	<u>46</u>	<u>186,452</u>	<u>35,841</u>	<u>68,733</u>	<u>86,101</u>	<u>13,236,436</u>
Total liabilities and fund balances	<u>\$ 46</u>	<u>\$ 186,452</u>	<u>\$ 35,841</u>	<u>\$ 68,733</u>	<u>\$ 944,951</u>	<u>\$ 14,757,529</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, 2010

	<u>Farm to Market</u>	<u>Lateral Road</u>	<u>Judicial Appellate</u>	<u>Court Reporters</u>	<u>L.E.O.S.E. Education</u>	<u>Tax Tax Assessor/ Collector Motor Vehicle Tax</u>	<u>Juvenile Probation</u>	<u>Pretrial Release</u>
Revenues:								
Taxes								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-
Federal and state funds	-	59,929	-	-	35,560	-	2,640,807	-
Fees and charges for services	-	-	72,553	216,124	-	-	495,878	66,416
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	40	1,428	528	203	376	14	28,895	320
Miscellaneous	-	-	-	-	-	-	205	-
Total revenues	<u>40</u>	<u>61,357</u>	<u>73,081</u>	<u>216,327</u>	<u>35,936</u>	<u>14</u>	<u>3,165,785</u>	<u>66,736</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	60,274	280,476	-	-	-	-
Legal	-	-	-	-	1,324	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	21,463	-	11,379,212	49,391
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>60,274</u>	<u>280,476</u>	<u>22,787</u>	<u>-</u>	<u>11,379,212</u>	<u>49,391</u>
Excess (deficiency) of revenues over (under) expenditures	<u>40</u>	<u>61,357</u>	<u>12,807</u>	<u>(64,149)</u>	<u>13,149</u>	<u>14</u>	<u>(8,213,427)</u>	<u>17,345</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	7,750,000	-
Transfers out administration	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,750,000</u>	<u>-</u>
Net change in fund balances	40	61,357	12,807	(64,149)	13,149	14	(463,427)	17,345
Fund balances – beginning	<u>20,138</u>	<u>492,759</u>	<u>166,954</u>	<u>122,700</u>	<u>152,594</u>	<u>1,888</u>	<u>780,387</u>	<u>23,235</u>
Fund balances – ending	<u>\$ 20,178</u>	<u>\$ 554,116</u>	<u>\$ 179,761</u>	<u>\$ 58,551</u>	<u>\$ 165,743</u>	<u>\$ 1,902</u>	<u>\$ 316,960</u>	<u>\$ 40,580</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
For the Year Ended September 30, 2010

	<u>Jury</u>	<u>Law Library</u>	<u>Myers Park Operating</u>	<u>Farm Museum Memorial</u>	<u>Open Space Parks</u>	<u>County Clerk Records Management and Preservation</u>	<u>District Clerk Records Management and Preservation</u>	<u>Juvenile Delinquency Prevention</u>	<u>Justice Court Technology</u>
Revenues:									
Taxes									
Property	\$ 470,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-
Federal and state funds	227,188	-	-	-	-	-	-	-	-
Fees and charges for services	36,380	507,804	188,468	-	-	711,056	70,399	-	77,525
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	2,552	16,252	829	78	20	5,046	1,310	-	1,411
Miscellaneous	-	21,284	-	-	-	-	-	-	-
Total revenues	<u>736,276</u>	<u>545,340</u>	<u>189,297</u>	<u>78</u>	<u>20</u>	<u>716,102</u>	<u>71,709</u>	<u>-</u>	<u>78,936</u>
Expenditures:									
Current:									
General administration	-	-	-	-	-	470,584	-	-	-
Judicial	712,001	293,301	-	-	-	-	55,268	-	2,390
Legal	-	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	618,003	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,335	21,268	-	-
Total expenditures	<u>712,001</u>	<u>293,301</u>	<u>618,003</u>	<u>-</u>	<u>-</u>	<u>479,919</u>	<u>76,536</u>	<u>-</u>	<u>2,390</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,275</u>	<u>252,039</u>	<u>(428,706)</u>	<u>78</u>	<u>20</u>	<u>236,183</u>	<u>(4,827)</u>	<u>-</u>	<u>76,546</u>
Other financing sources (uses):									
Transfers in	-	-	350,000	-	-	-	-	-	-
Transfers out administration	-	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	24,275	252,039	(78,706)	78	20	236,183	(4,827)	-	76,546
Fund balances – beginning	<u>828,380</u>	<u>1,651,961</u>	<u>487,236</u>	<u>10,408</u>	<u>2,735</u>	<u>2,305,483</u>	<u>627,607</u>	<u>27</u>	<u>607,375</u>
Fund balances – ending	<u>\$ 852,655</u>	<u>\$ 1,904,000</u>	<u>\$ 408,530</u>	<u>\$ 10,486</u>	<u>\$ 2,755</u>	<u>\$ 2,541,666</u>	<u>\$ 622,780</u>	<u>\$ 27</u>	<u>\$ 683,921</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
For the Year Ended September 30, 2010

	<u>Courthouse Security</u>	<u>Code Inspection</u>	<u>Economic Development</u>	<u>Dangerous Wild Animal</u>	<u>Contract Elections</u>	<u>Election Equipment</u>	<u>Sheriff's Drug Forfeiture</u>	<u>District Attorney Special Drug Forfeiture</u>	<u>District Attorney Service Fee</u>
Revenues:									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	251,515	-	-	-	-	-	-	-
Federal and state funds	-	-	48,020	-	-	-	-	-	34,450
Fees and charges for services	310,616	-	-	650	622,973	-	-	-	99,047
Fines and forfeitures	-	-	-	-	-	-	4,037	27,872	-
Interest	1,044	-	204	21	1,918	97	180	733	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>311,660</u>	<u>251,515</u>	<u>48,224</u>	<u>671</u>	<u>624,891</u>	<u>97</u>	<u>4,217</u>	<u>28,605</u>	<u>133,497</u>
Expenditures:									
Current:									
General administration	-	-	29,964	-	329,920	-	-	-	-
Judicial	708,235	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	113,013	58,414
Public facilities	56,313	-	-	-	-	-	-	-	-
Public safety	-	612,284	-	-	-	-	28,792	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	<u>1,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>765,629</u>	<u>612,284</u>	<u>29,964</u>	<u>-</u>	<u>329,920</u>	<u>-</u>	<u>28,792</u>	<u>113,013</u>	<u>58,414</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(453,969)</u>	<u>(360,769)</u>	<u>18,260</u>	<u>671</u>	<u>294,971</u>	<u>97</u>	<u>(24,575)</u>	<u>(84,408)</u>	<u>75,083</u>
Other financing sources (uses):									
Transfers in	-	361,000	-	-	-	-	-	-	-
Transfers out administration	-	-	-	-	-	-	-	-	(78,827)
Sale of assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>361,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(78,827)</u>
Net change in fund balances	<u>(453,969)</u>	<u>231</u>	<u>18,260</u>	<u>671</u>	<u>294,971</u>	<u>97</u>	<u>(24,575)</u>	<u>(84,408)</u>	<u>(3,744)</u>
Fund balances – beginning	<u>864,934</u>	<u>885</u>	<u>30,098</u>	<u>2,100</u>	<u>570,514</u>	<u>13,054</u>	<u>91,075</u>	<u>388,063</u>	<u>215,309</u>
Fund balances – ending	<u>\$ 410,965</u>	<u>\$ 1,116</u>	<u>\$ 48,358</u>	<u>\$ 2,771</u>	<u>\$ 865,485</u>	<u>\$ 13,151</u>	<u>\$ 66,500</u>	<u>\$ 303,655</u>	<u>\$ 211,565</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
For the Year Ended September 30, 2010

	Meyers Park Foundation	Child Abuse Prevention	County Records Management and Preservation	Court Initiated Guardianship	District Attorney Deferred Prosecution Program	Drug Court Program	SCAAP	County Courts Technology
Revenues:								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-
Federal and state funds	-	-	-	-	-	-	461,705	-
Fees and charges for services	-	814	190,897	23,860	61,073	53,279	-	6,754
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	202	10	2,624	479	699	390	8,201	31
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>202</u>	<u>824</u>	<u>193,521</u>	<u>24,339</u>	<u>61,772</u>	<u>53,669</u>	<u>469,906</u>	<u>6,785</u>
Expenditures:								
Current:								
General administration	-	-	53,273	-	-	-	-	-
Judicial	-	-	-	-	-	19,505	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	40,674	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	74,776	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay:	<u>27,275</u>	<u>-</u>	<u>79,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>67,949</u>	<u>-</u>	<u>132,655</u>	<u>-</u>	<u>-</u>	<u>19,505</u>	<u>74,776</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(67,747)</u>	<u>824</u>	<u>60,866</u>	<u>24,339</u>	<u>61,772</u>	<u>34,164</u>	<u>395,130</u>	<u>6,785</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out administration	-	-	-	-	-	-	-	-
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>(67,747)</u>	<u>824</u>	<u>60,866</u>	<u>24,339</u>	<u>61,772</u>	<u>34,164</u>	<u>395,130</u>	<u>6,785</u>
Fund balances – beginning	<u>123,035</u>	<u>757</u>	<u>1,067,393</u>	<u>46,646</u>	<u>54,770</u>	<u>24,150</u>	<u>738,202</u>	<u>-</u>
Fund balances – ending	<u>\$ 55,288</u>	<u>\$ 1,581</u>	<u>\$ 1,128,259</u>	<u>\$ 70,985</u>	<u>\$ 116,542</u>	<u>\$ 58,314</u>	<u>\$ 1,133,332</u>	<u>\$ 6,785</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds, continued
For the Year Ended September 30, 2010

	<u>District Court Technology</u>	<u>Probate Contributions</u>	<u>County Courts at-Law Clerks Court Records Preservation</u>	<u>District Clerk Court Records Preservation</u>	<u>Grants</u>	<u>Nonmajor Special Revenue Funds Total</u>
Revenues:						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,156
Licenses and permits	-	-	-	-	-	251,515
Federal and state funds	-	40,000	-	-	4,190,240	7,737,899
Fees and charges for services	46	-	35,673	68,393	5,875	3,922,553
Fines and forfeitures	-	-	-	-	-	31,909
Interest	-	180	168	340	420	77,243
Miscellaneous	-	-	-	-	170,781	192,270
Total revenues	<u>46</u>	<u>40,180</u>	<u>35,841</u>	<u>68,733</u>	<u>4,367,316</u>	<u>12,683,545</u>
Expenditures:						
Current:						
General administration	-	-	-	-	100,706	984,447
Judicial	-	-	-	-	-	2,131,450
Legal	-	-	-	-	77,129	249,880
Public facilities	-	-	-	-	-	96,987
Public safety	-	-	-	-	388,709	12,554,627
Health and welfare	-	-	-	-	3,436,148	3,436,148
Culture and recreation	-	-	-	-	-	618,003
Capital outlay:	-	-	-	-	425,187	563,528
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,427,879</u>	<u>20,635,070</u>
Excess (deficiency) of revenues over (under) expenditures	<u>46</u>	<u>40,180</u>	<u>35,841</u>	<u>68,733</u>	<u>(60,563)</u>	<u>(7,951,525)</u>
Other financing sources (uses):						
Transfers in	-	120,000	-	-	19,507	8,600,507
Transfers out	-	-	-	-	(374)	(79,201)
Sale of assets	-	-	-	-	999	999
Total other financing sources (uses)	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>20,132</u>	<u>8,522,305</u>
Net change in fund balances	46	160,180	35,841	68,733	(40,431)	570,780
Fund balances – beginning	<u>-</u>	<u>26,272</u>	<u>-</u>	<u>-</u>	<u>126,532</u>	<u>12,665,656</u>
Fund balances – ending	<u>\$ 46</u>	<u>\$ 186,452</u>	<u>\$ 35,841</u>	<u>\$ 68,733</u>	<u>\$ 86,101</u>	<u>\$ 13,236,436</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, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues				
Interest	\$ 258	\$ 109	\$ 40	\$ (69)
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	258	109	40	\$ (69)
Fund balance - beginning	20,138	20,138	20,138	
Fund balance - ending	\$ 20,396	\$ 20,247	\$ 20,178	

COLLIN COUNTY, TEXAS

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

Lateral Road Fund Special Revenue Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds -				
State lateral road distributions	\$ 60,000	\$ 60,000	\$ 59,929	\$(71)
Interest	<u>5,923</u>	<u>2,499</u>	<u>1,428</u>	<u>(1,071)</u>
Total revenues	<u>65,923</u>	<u>62,499</u>	<u>61,357</u>	<u>(1,142)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	65,923	62,499	61,357	<u><u>\$(1,142)</u></u>
Fund balance at beginning of year	<u>492,759</u>	<u>492,759</u>	<u>492,759</u>	
Fund balance at end of year	<u><u>\$ 558,682</u></u>	<u><u>\$ 555,258</u></u>	<u><u>\$ 554,116</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, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Appellate judicial system	\$ 63,242	\$ 63,242	\$ 72,553	\$ 9,311
Interest	1,803	760	528	(232)
Total revenues	<u>65,045</u>	<u>64,002</u>	<u>73,081</u>	<u>9,079</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>60,000</u>	<u>60,275</u>	<u>60,274</u>	<u>1</u>
Total expenditures	<u>60,000</u>	<u>60,275</u>	<u>60,274</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	5,045	3,727	12,807	\$ <u>9,080</u>
Fund balance at beginning of year	<u>166,954</u>	<u>166,954</u>	<u>166,954</u>	
Fund balance at end of year	<u>\$ 171,999</u>	<u>\$ 170,681</u>	<u>\$ 179,761</u>	

COLLIN COUNTY, TEXAS

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

Court Reporters Special Revenue Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 188,183	\$ 188,183	\$ 216,124	\$ 27,941
Interest	<u>2,833</u>	<u>1,195</u>	<u>203</u>	(<u>992</u>)
Total revenues	<u>191,016</u>	<u>189,378</u>	<u>216,327</u>	<u>26,949</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	233,440	233,440	233,304	136
County Courts - maintenance and operating	56,223	56,223	41,718	14,505
Justice of the Peace - maintenance and operating	<u>8,500</u>	<u>8,500</u>	<u>5,454</u>	<u>3,046</u>
Total expenditures	<u>298,163</u>	<u>298,163</u>	<u>280,476</u>	<u>17,687</u>
Excess (deficiency) of revenues over (under) expenditures	(107,147)	(108,785)	(64,149)	\$ <u>44,636</u>
Fund balance at beginning of year	<u>122,700</u>	<u>122,700</u>	<u>122,700</u>	
Fund balance at end of year	\$ <u>15,553</u>	\$ <u>13,915</u>	\$ <u>58,551</u>	

COLLIN COUNTY, TEXAS

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

Pretrial Release Special Revenue Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 37,300	\$ 37,300	\$ 66,416	\$ 29,116
Interest	31	13	320	307
Total revenues	<u>37,331</u>	<u>37,313</u>	<u>66,736</u>	<u>29,423</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	33,600	53,600	49,391	4,209
Total expenditures	<u>33,600</u>	<u>53,600</u>	<u>49,391</u>	<u>4,209</u>
Excess (deficiency) of revenues over (under) expenditures	3,731	(16,287)	17,345	\$ <u>33,632</u>
Fund balance at beginning of year	<u>23,235</u>	<u>23,235</u>	<u>23,235</u>	
Fund balance at end of year	\$ <u>26,966</u>	\$ <u>6,948</u>	\$ <u>40,580</u>	

COLLIN COUNTY, TEXAS

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

Jury Special Revenue Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 469,949	\$ 469,949	\$ 470,156	\$ 207
Federal and state funds	250,000	250,000	227,188	(22,812)
Fees and charges for services	24,205	24,538	36,380	11,842
Interest	<u>7,386</u>	<u>3,115</u>	<u>2,552</u>	<u>(563)</u>
Total revenues	<u>751,540</u>	<u>747,602</u>	<u>736,276</u>	<u>(11,326)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	229,035	229,259	228,218	1,041
Maintenance and operating	<u>741,112</u>	<u>740,888</u>	<u>483,783</u>	<u>257,105</u>
Total Judicial	<u>970,147</u>	<u>970,147</u>	<u>712,001</u>	<u>258,146</u>
Total expenditures	<u>970,147</u>	<u>970,147</u>	<u>712,001</u>	<u>(258,146)</u>
Excess (deficiency) of revenues over expenditures	(218,607)	(222,545)	24,275	\$ <u>246,820</u>
Fund balance at beginning of year	<u>828,380</u>	<u>828,380</u>	<u>828,380</u>	
Fund balance at end of year	<u>\$ 609,773</u>	<u>\$ 605,835</u>	<u>\$ 852,655</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, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 437,699	\$ 437,699	\$ 507,804	\$ 70,105
Interest	25,544	10,774	16,252	5,478
Miscellaneous	<u>17,000</u>	<u>17,000</u>	<u>21,284</u>	<u>4,284</u>
Total revenues	<u>480,243</u>	<u>465,473</u>	<u>545,340</u>	<u>79,867</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	152,263	152,263	140,535	11,728
Maintenance and operating	<u>144,825</u>	<u>152,825</u>	<u>152,766</u>	<u>59</u>
Total Judicial	<u>297,088</u>	<u>305,088</u>	<u>293,301</u>	<u>11,787</u>
Total expenditures	<u>297,088</u>	<u>305,088</u>	<u>293,301</u>	<u>11,787</u>
Excess (deficiency) of revenues over expenditures	183,155	160,385	252,039	\$ <u>91,654</u>
Fund balance at beginning of year	<u>1,651,961</u>	<u>1,651,961</u>	<u>1,651,961</u>	
Fund balance at end of year	\$ <u>1,835,116</u>	\$ <u>1,812,346</u>	\$ <u>1,904,000</u>	

COLLIN COUNTY, TEXAS

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

Myers Park Operating Special Revenue Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 160,000	\$ 67,487	\$ 188,468	\$ 120,981
Interest	4,769	2,012	829	(1,183)
Total revenues	<u>164,769</u>	<u>69,499</u>	<u>189,297</u>	<u>119,798</u>
Expenditures:				
Current:				
Culture and recreation:				
Salaries and benefits	468,646	468,646	440,544	28,102
Maintenance and operating	<u>207,291</u>	<u>257,291</u>	<u>177,459</u>	<u>79,832</u>
Total culture and recreation	<u>675,937</u>	<u>725,937</u>	<u>618,003</u>	<u>107,934</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>675,937</u>	<u>725,937</u>	<u>618,003</u>	<u>107,934</u>
Excess (deficiency) of revenues over (under) expenditures	(511,168)	(656,438)	(428,706)	227,732
Other financing sources:				
Transfers in	<u>300,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net change in fund balance	(211,168)	(306,438)	(78,706)	<u>\$ 227,732</u>
Fund balance at beginning of year	<u>487,236</u>	<u>487,236</u>	<u>487,236</u>	
Fund balance at end of year	<u>\$ 276,068</u>	<u>\$ 180,798</u>	<u>\$ 408,530</u>	

COLLIN COUNTY, TEXAS

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

Farm Museum Memorial Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues - interests	\$ <u>82</u>	\$ <u>35</u>	\$ <u>78</u>	\$ <u>43</u>
Excess (deficiency) of revenues over expenditures	82	35	78	\$ <u><u>43</u></u>
Fund balance at beginning of year	<u>10,408</u>	<u>10,408</u>	<u>10,408</u>	
Fund balance at end of year	\$ <u><u>10,490</u></u>	\$ <u><u>10,443</u></u>	\$ <u><u>10,486</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, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:	\$ <u>23</u>	\$ <u>10</u>	\$ <u>20</u>	\$ <u>10</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	23	10	20	\$ <u><u>10</u></u>
Fund balance beginning of year	<u>2,735</u>	<u>2,735</u>	<u>2,735</u>	
Fund balance at end of year	\$ <u>2,758</u>	\$ <u>2,745</u>	\$ <u>2,755</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual County Clerk Records, Management, and Preservation Special Revenue Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 720,170	\$ 699,354	\$ 711,056	\$ 11,702
Interest	26,677	11,252	5,046	(6,206)
Total revenues	<u>746,847</u>	<u>710,606</u>	<u>716,102</u>	<u>5,496</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	280,386	280,386	279,977	409
Maintenance and operating	846,076	811,286	190,607	620,679
Total general administration	<u>1,126,462</u>	<u>1,091,672</u>	<u>470,584</u>	<u>621,088</u>
Capital outlay - general administration	-	34,790	9,335	25,455
Total expenditures	<u>1,126,462</u>	<u>1,126,462</u>	<u>479,919</u>	<u>646,543</u>
Excess (deficiency) of revenues over (under) expenditures	(379,615)	(415,856)	236,183	<u>\$ 652,039</u>
Fund balance at beginning of year	<u>2,305,483</u>	<u>2,305,483</u>	<u>2,305,483</u>	
Fund balance at end of year	<u>\$ 1,925,868</u>	<u>\$ 1,889,627</u>	<u>\$ 2,541,666</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, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 59,225	\$ 59,225	\$ 70,399	\$ 11,174
Interest	<u>7,777</u>	<u>3,280</u>	<u>1,310</u>	<u>(1,970)</u>
Total revenues	<u>67,002</u>	<u>62,505</u>	<u>71,709</u>	<u>9,204</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	54,805	55,268	55,268	-
Maintenance and operating	<u>306,182</u>	<u>283,769</u>	<u>-</u>	<u>283,769</u>
Total Judicial	<u>360,987</u>	<u>339,037</u>	<u>55,268</u>	<u>283,769</u>
Capital outlay - judicial	<u>-</u>	<u>21,950</u>	<u>21,268</u>	<u>682</u>
Total expenditures	<u>360,987</u>	<u>360,987</u>	<u>76,536</u>	<u>284,451</u>
Excess (deficiency) of revenues over expenditures	(293,985)	(298,482)	(4,827)	\$ <u>293,655</u>
Fund balance at beginning of year	<u>627,607</u>	<u>627,607</u>	<u>627,607</u>	
Fund balance at end of year	<u>\$ 333,622</u>	<u>\$ 329,125</u>	<u>\$ 622,780</u>	

COLLIN COUNTY, TEXAS

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

Juvenile Delinquency Prevention Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues - fees	\$ <u>50</u>	\$ <u>50</u>	\$ <u>-</u>	\$ <u>(50)</u>
Excess (deficiency) of revenues over expenditures	50	50	-	\$ <u>(50)</u>
Fund balance at beginning of year	<u>27</u>	<u>27</u>	<u>27</u>	
Fund balance at end of year	\$ <u><u>77</u></u>	\$ <u><u>77</u></u>	\$ <u><u>27</u></u>	

COLLIN COUNTY, TEXAS

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

Justice Court Technology Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services	\$ 102,408	\$ 102,408	\$ 77,525	\$ (24,883)
Interest	6,489	2,737	1,411	(1,326)
Total revenues	<u>108,897</u>	<u>105,145</u>	<u>78,936</u>	<u>(26,209)</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>306,182</u>	<u>283,769</u>	<u>2,390</u>	<u>281,379</u>
Excess (deficiency) of revenues over expenditures	(197,285)	(178,624)	76,546	<u>\$ 255,170</u>
Fund balance at beginning of year	<u>607,375</u>	<u>607,375</u>	<u>607,375</u>	
Fund balance at end of year	<u>\$ 410,090</u>	<u>\$ 428,751</u>	<u>\$ 683,921</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, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services:				
County clerk security fees	\$ 178,283	\$ 178,283	\$ 184,189	\$ 5,906
District clerk security fees	40,995	40,995	49,541	8,546
Justice of the peace civil court fees	<u>117,395</u>	<u>62,000</u>	<u>76,886</u>	<u>14,886</u>
Total charges for services	336,673	281,278	310,616	29,338
Interest	<u>13,648</u>	<u>5,756</u>	<u>1,044</u>	<u>(4,712)</u>
Total revenues	<u>350,321</u>	<u>287,034</u>	<u>311,660</u>	<u>24,626</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	637,939	637,939	535,157	102,782
Maintenance and operating	<u>234,922</u>	<u>228,747</u>	<u>173,078</u>	<u>55,669</u>
Total judicial	<u>872,861</u>	<u>866,686</u>	<u>708,235</u>	<u>158,451</u>
Public facilities:				
Maintenance and operating	<u>120,882</u>	<u>127,057</u>	<u>56,313</u>	<u>70,744</u>
Total public facilities	<u>120,882</u>	<u>127,057</u>	<u>56,313</u>	<u>70,744</u>
Capital outlay - public facilities	<u>1,081</u>	<u>1,081</u>	<u>1,081</u>	<u>-</u>
Total expenditures	<u>994,824</u>	<u>994,824</u>	<u>765,629</u>	<u>158,451</u>
Excess (deficiency) of revenues over (under) expenditures	(644,503)	(707,790)	(453,969)	\$ <u>253,821</u>
Fund balance at beginning of year	<u>864,934</u>	<u>864,934</u>	<u>864,934</u>	
Fund balance at end of year	\$ <u>220,431</u>	\$ <u>157,144</u>	\$ <u>410,965</u>	

COLLIN COUNTY, TEXAS

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

Code Inspection Special Revenue Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Licenses and permits:				
Fire inspection fees	\$ 180,000	\$ 100,000	\$ 95,185	\$ (4,815)
Septic/health permits	<u>150,000</u>	<u>150,000</u>	<u>156,330</u>	<u>6,330</u>
Total fees and permits	330,000	250,000	251,515	1,515
Interest	<u>1,958</u>	<u>826</u>	<u>-</u>	<u>(826)</u>
Total revenues	<u>331,958</u>	<u>250,826</u>	<u>251,515</u>	<u>689</u>
Expenditures:				
Current:				
Public Safety:				
County Development Service:				
Salaries and benefits	602,132	602,132	599,398	2,734
Maintenance and operating	<u>45,265</u>	<u>45,265</u>	<u>12,886</u>	<u>32,379</u>
Total County Development Service	<u>647,397</u>	<u>647,397</u>	<u>612,284</u>	<u>35,113</u>
Total expenditures	<u>647,397</u>	<u>647,397</u>	<u>612,284</u>	<u>35,113</u>
Excess (deficiency) of revenues over (under) expenditures	(315,439)	(396,571)	(360,769)	35,802
Other financing sources:				
Transfers in	<u>320,000</u>	<u>361,000</u>	<u>361,000</u>	<u>-</u>
Net change in fund balance	4,561	(35,571)	231	<u>\$ 35,802</u>
Fund balance at beginning of year	<u>885</u>	<u>885</u>	<u>885</u>	
Fund balance at end of year	<u>\$ 5,446</u>	<u>\$ (34,686)</u>	<u>\$ 1,116</u>	

COLLIN COUNTY, TEXAS

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

Economic Development Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ -	\$ -	\$ 48,020	\$ 48,020
Interest	62	26	204	178
Total revenues	62	26	48,224	48,198
Expenditures - general administration	30,095	30,095	29,964	131
Excess (deficiency) of revenues over expenditures	(30,033)	(30,069)	18,260	\$ 48,329
Fund balance at beginning of year	30,098	30,098	30,098	
Fund balance at end of year	\$ 65	\$ 29	\$ 48,358	

COLLIN COUNTY, TEXAS

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

Dangerous Wild Animal Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal and state funds	\$ 1,339	\$ 1,339	\$ 650	\$ (689)
Interest	<u>21</u>	<u>9</u>	<u>21</u>	<u>12</u>
Total revenues	<u>1,360</u>	<u>1,348</u>	<u>671</u>	<u>(677)</u>
Excess (deficiency) of revenues over expenditures	1,360	1,348	671	<u><u>\$ (677)</u></u>
Fund balance at beginning of year	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	
Fund balance at end of year	<u><u>\$ 3,460</u></u>	<u><u>\$ 3,448</u></u>	<u><u>\$ 2,771</u></u>	

COLLIN COUNTY, TEXAS

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

Contract Elections Special Revenue Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 600,000	\$ 600,000	\$ 622,973	\$ 22,973
Interest	9,064	3,823	1,918	(1,905)
Total revenues	<u>609,064</u>	<u>603,823</u>	<u>624,891</u>	<u>21,068</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	200,000	254,863	254,863	-
Maintenance and operating	<u>206,745</u>	<u>151,882</u>	<u>75,057</u>	<u>76,825</u>
Total general administration	<u>406,745</u>	<u>406,745</u>	<u>329,920</u>	<u>76,825</u>
Total expenditures	<u>406,745</u>	<u>406,745</u>	<u>329,920</u>	<u>76,825</u>
Excess (deficiency) of revenues over expenditures	202,319	197,078	294,971	\$ <u>97,893</u>
Fund balance at beginning of year	<u>570,514</u>	<u>570,514</u>	<u>570,514</u>	
Fund balance at end of year	\$ <u>772,833</u>	\$ <u>767,592</u>	\$ <u>865,485</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, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ 6,077	\$ 2,563	\$ 97	\$ (2,466)
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	6,077	2,563	97	\$ (2,466)
Fund balance at beginning of year	13,054	13,054	13,054	
Fund balance at end of year	\$ 19,131	\$ 15,617	\$ 13,151	

COLLIN COUNTY, TEXAS

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

Sheriff's Drug Forfeiture Special Revenue Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Drug seizure	\$ 21,521	\$ 25,557	\$ 4,037	\$(21,520)
Interest	1,442	608	180	(428)
Total revenues	<u>22,963</u>	<u>26,165</u>	<u>4,217</u>	<u>(21,948)</u>
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	2,804	28,804	28,792	12
Total public safety	<u>2,804</u>	<u>28,804</u>	<u>28,792</u>	<u>12</u>
Total expenditures	<u>2,804</u>	<u>28,804</u>	<u>28,792</u>	<u>12</u>
Excess (deficiency) of revenues over (under) expenditures	20,159	(2,639)	(24,575)	<u>\$(21,936)</u>
Fund balance at beginning of year	<u>91,075</u>	<u>91,075</u>	<u>91,075</u>	
Fund balance at end of year	<u>\$ 111,234</u>	<u>\$ 88,436</u>	<u>\$ 66,500</u>	

COLLIN COUNTY, TEXAS

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

District Attorney Special Drug Forfeiture Special Revenue Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Drug seizure	\$ 20,085	\$ 20,085	\$ 27,872	\$ 7,787
Interest	<u>4,399</u>	<u>1,855</u>	<u>733</u>	<u>(1,122)</u>
Total revenues	<u>24,484</u>	<u>21,940</u>	<u>28,605</u>	<u>6,665</u>
Expenditures:				
Current:				
Legal:				
Maintenance and operating	<u>-</u>	<u>217,086</u>	<u>113,013</u>	<u>104,073</u>
Total legal	<u>-</u>	<u>217,086</u>	<u>113,013</u>	<u>104,073</u>
Total expenditures	<u>-</u>	<u>217,086</u>	<u>113,013</u>	<u>104,073</u>
Excess (deficiency) of revenues over (under) expenditures	24,484	(195,146)	(84,408)	<u>\$ 110,738</u>
Fund balance at beginning of year	<u>388,063</u>	<u>388,063</u>	<u>388,063</u>	
Fund balance at end of year	<u>\$ 412,547</u>	<u>\$ 192,917</u>	<u>\$ 303,655</u>	

COLLIN COUNTY, TEXAS

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

Myers Park Foundation Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues - fees	\$ 1,648	\$ 695	\$ 202	\$ (493)
Expenditures:				
Current:				
Public facilities - maintenance and operations	-	40,836	40,674	162
Capital outlay	-	57,143	27,275	29,868
Total expenditures	-	97,979	67,949	30,030
Excess (deficiency) of revenues over expenditures	1,648	(97,284)	(67,747)	\$ (30,523)
Fund balance at beginning of year	123,035	123,035	123,035	
Fund balance at end of year	\$ 124,683	\$ 25,751	\$ 55,288	

COLLIN COUNTY, TEXAS

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

Child Abuse Prevention Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 412	\$ 412	\$ 814	\$ 402
Interest	2	2	10	8
Total revenues	414	414	824	410
Excess (deficiency) of revenues over expenditures	414	414	824	\$ <u>410</u>
Fund balance at beginning of year	757	757	757	
Fund balance at end of year	\$ <u>1,171</u>	\$ <u>1,171</u>	\$ <u>1,581</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, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 197,348	\$ 197,348	\$ 190,897	\$(6,451)
Interest	7,519	3,171	2,624	(547)
Total revenues	<u>204,867</u>	<u>200,519</u>	<u>193,521</u>	<u>(6,998)</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	<u>139,796</u>	<u>143,946</u>	<u>53,273</u>	<u>90,673</u>
Total general administration	<u>139,796</u>	<u>143,946</u>	<u>53,273</u>	<u>90,673</u>
Capital outlay - general administration	<u>81,354</u>	<u>85,282</u>	<u>79,382</u>	<u>5,900</u>
Total expenditures	<u>221,150</u>	<u>229,228</u>	<u>132,655</u>	<u>(96,573)</u>
Excess (deficiency) of revenues over expenditures	(16,283)	(28,709)	60,866	\$ <u><u>89,575</u></u>
Fund balance at beginning of year	<u>1,067,393</u>	<u>1,067,393</u>	<u>1,067,393</u>	
Fund balance at end of year	<u>\$ 1,051,110</u>	<u>\$ 1,038,684</u>	<u>\$ 1,128,259</u>	

COLLIN COUNTY, TEXAS

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

Court Initiated Guardianship Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		<u>(negative)</u>
Revenues:				
Fees and charges for services	\$ 41,000	\$ 41,000	\$ 23,860	\$(17,140)
Interest	<u>-</u>	<u>-</u>	<u>479</u>	<u>479</u>
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>24,339</u>	<u>(16,661)</u>
Excess (deficiency) of revenues over expenditures	41,000	41,000	24,339	<u>\$(16,661)</u>
Fund balance at beginning of year	<u>46,646</u>	<u>46,646</u>	<u>46,646</u>	
Fund balance at end of year	<u>\$ 87,646</u>	<u>\$ 87,646</u>	<u>\$ 70,985</u>	

COLLIN COUNTY, TEXAS

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

Drug Court Program Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 10,094	\$ 52,258	\$ 53,279	\$ 1,021
Interest	258	109	390	281
Total revenues	<u>10,352</u>	<u>52,367</u>	<u>53,669</u>	<u>1,302</u>
Expenditures - judicial	<u>300</u>	<u>30,300</u>	<u>19,505</u>	<u>10,795</u>
Excess (deficiency) of revenues over expenditures	10,052	22,067	34,164	\$ <u>12,097</u>
Fund balance at beginning of year	<u>24,150</u>	<u>24,150</u>	<u>24,150</u>	
Fund balance at end of year	\$ <u>34,202</u>	\$ <u>46,217</u>	\$ <u>58,314</u>	

COLLIN COUNTY, TEXAS

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

County Courts Technology Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ -	\$ 266	\$ 6,754	\$ 6,488
Interest	-	31	31	-
Total revenues	-	297	6,785	6,488
Excess (deficiency) of revenues over expenditures	-	297	6,785	\$ 6,488
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	\$ -	\$ 297	\$ 6,785	

COLLIN COUNTY, TEXAS

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

District Courts Technology Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues - fees and charges for services	\$ -	\$ -	\$ 46	\$ 46
Excess (deficiency) of revenues over expenditures	-	-	46	<u>46</u>
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46</u>	

COLLIN COUNTY, TEXAS

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

Probate Contributions Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		<u></u>
Revenues:				
State funds	\$ -	\$ 40,000	\$ 40,000	\$ -
Interest	<u>-</u>	<u>-</u>	<u>180</u>	<u>180</u>
Total revenues	<u>-</u>	<u>40,000</u>	<u>40,180</u>	<u>180</u>
Other financing sources - transfer in	<u>-</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources and uses	-	160,000	160,180	\$ <u><u>180</u></u>
Fund balance at beginning of year	<u>26,272</u>	<u>26,272</u>	<u>26,272</u>	
Fund balance at end of year	\$ <u><u>26,272</u></u>	\$ <u><u>186,272</u></u>	\$ <u><u>186,452</u></u>	

COLLIN COUNTY, TEXAS

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

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

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ -	\$ 3,918	\$ 35,673	\$ 31,755
Interest	-	-	168	168
Total revenues	-	3,918	35,841	31,923
Excess (deficiency) of revenues over expenditures	-	3,918	35,841	\$ <u>31,923</u>
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	\$ <u>-</u>	\$ <u>3,918</u>	\$ <u>35,841</u>	

COLLIN COUNTY, TEXAS

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

District Clerk Court Records Preservation Special Revenue Fund

For the Fiscal Year Ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ -	\$ 15,162	\$ 68,393	\$ 53,231
Interest	-	-	340	340
Total revenues	-	15,162	68,733	53,571
Excess (deficiency) of revenues over expenditures	-	15,162	68,733	\$ 53,571
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	\$ -	\$ 15,162	\$ 68,733	

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Debt Service Funds

September 30, 2010

Assets	Limited Tax Permanent Improvement Bond 1999 Sinking	Limited Tax Permanent Improvement Bond 2001 Sinking	Limited Tax Permanent Improvement Bond 2002 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2004 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2005 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2006 Sinking	Limited Tax Permanent Improvement Bond 2007 Sinking
Cash and cash equivalents	\$ -	\$ 12,127	\$ 486,604	\$ 73,554	\$ 402,019	\$ 329,371	\$ 8,192
Receivables:							
Taxes (net of allowance for uncollectibles)	<u>-</u>	<u>5,525</u>	<u>23,592</u>	<u>21,949</u>	<u>108,104</u>	<u>49,722</u>	<u>3,584</u>
Total assets	<u>\$ -</u>	<u>\$ 17,652</u>	<u>\$ 510,196</u>	<u>\$ 95,503</u>	<u>\$ 510,123</u>	<u>\$ 379,093</u>	<u>\$ 11,776</u>
Liabilities and Fund Balances							
Liabilities:							
Deferred tax revenue	<u>\$ -</u>	<u>\$ 5,122</u>	<u>\$ 20,971</u>	<u>\$ 20,170</u>	<u>\$ 99,375</u>	<u>\$ 46,033</u>	<u>\$ 3,335</u>
Total liabilities	<u>-</u>	<u>5,122</u>	<u>20,971</u>	<u>20,170</u>	<u>99,375</u>	<u>46,033</u>	<u>3,335</u>
Fund balances:							
Reserved for debt service	<u>-</u>	<u>12,530</u>	<u>489,225</u>	<u>75,333</u>	<u>410,748</u>	<u>333,060</u>	<u>8,441</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 17,652</u>	<u>\$ 510,196</u>	<u>\$ 95,503</u>	<u>\$ 510,123</u>	<u>\$ 379,093</u>	<u>\$ 11,776</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Debt Service Funds, continued
September 30, 2010

Assets	Limited Tax Refunding & Permanent Improvement Bond 2008 Sinking	Limited Tax Refunding & Permanent Improvement Bond 2009 Sinking	Limited Tax Refunding & Permanent Improvement Build America Bond 2009B Sinking	Unlimited Tax Road Bond 1999 Sinking	Unlimited Tax Road Bond 2001 Sinking	Unlimited Tax Road and Refunding Bond 2004 Sinking	Unlimited Tax Road and Refunding Bond 2005 Sinking	Unlimited Tax Road Bond 2006 Sinking
Cash and cash equivalents	\$ 115,321	\$ 128,629	\$ 104,241	\$ -	\$ 270,446	\$ 315,338	\$ 399,637	\$ 196,070
Receivables:								
Taxes (net of allowance for uncollectibles)	<u>30,610</u>	<u>45,170</u>	<u>7,862</u>	<u>-</u>	<u>11,199</u>	<u>92,277</u>	<u>86,603</u>	<u>21,800</u>
Total assets	<u>\$ 145,931</u>	<u>\$ 173,799</u>	<u>\$ 112,103</u>	<u>\$ -</u>	<u>\$ 281,645</u>	<u>\$ 407,615</u>	<u>\$ 486,240</u>	<u>\$ 217,870</u>
Liabilities and Fund Balances								
Liabilities:								
Deferred tax revenue	<u>\$ 28,427</u>	<u>\$ 41,565</u>	<u>\$ 7,566</u>	<u>\$ -</u>	<u>\$ 8,008</u>	<u>\$ 84,532</u>	<u>\$ 82,345</u>	<u>\$ 20,033</u>
Total liabilities	<u>28,427</u>	<u>41,565</u>	<u>7,566</u>	<u>-</u>	<u>8,008</u>	<u>84,532</u>	<u>82,345</u>	<u>20,033</u>
Fund balances:								
Reserved for debt service	<u>117,504</u>	<u>132,234</u>	<u>104,537</u>	<u>-</u>	<u>273,637</u>	<u>323,083</u>	<u>403,895</u>	<u>197,837</u>
Total liabilities and fund balances	<u>\$ 145,931</u>	<u>\$ 173,799</u>	<u>\$ 112,103</u>	<u>\$ -</u>	<u>\$ 281,645</u>	<u>\$ 407,615</u>	<u>\$ 486,240</u>	<u>\$ 217,870</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Debt Service Funds, continued
September 30, 2010

Assets	Unlimited Tax Road & Refunding Bond 2007 Sinking	Unlimited Tax Road Bond 2008 Sinking	Unlimited Tax Road & Refunding Bond 2009 Sinking	Unlimited Tax Road Bond 2009B Sinking	Tax Notes Series 2004 Sinking	Tax Notes Series 2006 Sinking	Unlimited Tax Refunding Bond 2001 Sinking	Nonmajor Debt Service Funds Total
Cash and cash equivalents	\$ 537,392	\$ 214,712	\$ 86,302	\$ 58,917	\$ 138,631	\$ 387,311	\$ 96,397	\$ 4,361,211
Receivables:								
Taxes (net of allowance for uncollectibles)	<u>83,467</u>	<u>61,069</u>	<u>63,362</u>	<u>2,466</u>	<u>38,673</u>	<u>48,080</u>	<u>26,130</u>	<u>831,244</u>
(Total assets)	<u>\$ 620,859</u>	<u>\$ 275,781</u>	<u>\$ 149,664</u>	<u>\$ 61,383</u>	<u>\$ 177,304</u>	<u>\$ 435,391</u>	<u>\$ 122,527</u>	<u>\$ 5,192,455</u>
Liabilities and Fund Balances								
Liabilities:								
Deferred tax revenue	<u>\$ 76,541</u>	<u>\$ 56,148</u>	<u>\$ 58,440</u>	<u>\$ 2,158</u>	<u>\$ 36,372</u>	<u>\$ 44,415</u>	<u>\$ 23,960</u>	<u>\$ 765,516</u>
Total liabilities	<u>76,541</u>	<u>56,148</u>	<u>58,440</u>	<u>2,158</u>	<u>36,372</u>	<u>44,415</u>	<u>23,960</u>	<u>765,516</u>
Fund balances:								
Reserved for debt service	<u>544,318</u>	<u>219,633</u>	<u>91,224</u>	<u>59,225</u>	<u>140,932</u>	<u>390,976</u>	<u>98,567</u>	<u>4,426,939</u>
Total liabilities and fund balances	<u>\$ 620,859</u>	<u>\$ 275,781</u>	<u>\$ 149,664</u>	<u>\$ 61,383</u>	<u>\$ 177,304</u>	<u>\$ 435,391</u>	<u>\$ 122,527</u>	<u>\$ 5,192,455</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Debt Service Funds, continued
For the Year Ended September 30, 2010

	Limited Tax Permanent Improvement Bond 1999 Sinking	Limited Tax Permanent Improvement Bond 2001 Sinking	Limited Tax Permanent Improvement Bond 2002 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2004 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2005 Sinking	Limited Tax Permanent Improvement & Refunding Bond 2006 Sinking	Limited Tax Permanent Improvement Bond 2007 Sinking
Revenues:							
Taxes – general property ad valorem	\$ 86,577	\$ 245,928	\$ 1,511,953	\$ 1,084,977	\$ 5,323,614	\$ 2,249,517	\$ 151,897
Federal and state funds	-	-	-	-	-	-	-
Interest	788	160	1,058	725	3,698	2,237	128
Total revenues	<u>87,365</u>	<u>246,088</u>	<u>1,513,011</u>	<u>1,085,702</u>	<u>5,327,312</u>	<u>2,251,754</u>	<u>152,025</u>
Expenditures:							
Debt service:							
Principal retirement	90,000	220,000	1,130,000	720,000	3,070,000	1,235,000	80,000
Interest and fiscal charges	4,790	52,603	472,655	410,708	2,352,000	1,335,600	95,573
Total expenditures	<u>94,790</u>	<u>272,603</u>	<u>1,602,655</u>	<u>1,130,708</u>	<u>5,422,000</u>	<u>2,570,600</u>	<u>175,573</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,425)</u>	<u>(26,515)</u>	<u>(89,644)</u>	<u>(45,006)</u>	<u>(94,688)</u>	<u>(318,846)</u>	<u>(23,548)</u>
Other financing sources (uses):							
Transfers in	-	-	376,866	-	-	-	-
Transfers out	<u>(376,866)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(376,866)</u>	<u>-</u>	<u>376,866</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(384,291)	(26,515)	287,222	(45,006)	(94,688)	(318,846)	(23,548)
Fund balance – beginning	<u>384,291</u>	<u>39,045</u>	<u>202,003</u>	<u>120,339</u>	<u>505,436</u>	<u>651,906</u>	<u>31,989</u>
Fund balance – ending	<u>\$ -</u>	<u>\$ 12,530</u>	<u>\$ 489,225</u>	<u>\$ 75,333</u>	<u>\$ 410,748</u>	<u>\$ 333,060</u>	<u>\$ 8,441</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Debt Service Funds, continued
For the Year Ended September 30, 2010

	Limited Tax Refunding Permanent Improvement Bond 2008 Sinking	Limited Tax Refunding Permanent Improvement Bond 2009 Sinking	Limited Tax Refunding Permanent Improvement Bond 2009B Sinking	Unlimited Tax Road Bond 1999 Sinking	Unlimited Tax Road Bond 2001 Sinking	Unlimited Road and Refunding Bond 2004 Sinking	Unlimited Road and Refunding Bond 2005 Sinking	Unlimited Tax Road Bond 2006 Sinking
Revenues:								
Taxes – general property ad valorem	\$ 1,330,903	\$ 2,198,885	\$ 438,829	\$ 1,176,011	\$ 769,713	\$ 4,723,261	\$ 2,596,709	\$ 1,077,743
Federal and state funds	-	-	179,986	-	-	-	-	-
Interest	1,132	1,421	277	871	628	3,141	2,861	1,140
Total revenues	<u>1,332,035</u>	<u>2,200,306</u>	<u>619,092</u>	<u>1,176,882</u>	<u>770,341</u>	<u>4,726,402</u>	<u>2,599,570</u>	<u>1,078,883</u>
Expenditures:								
Debt service:								
Principal retirement	1,025,000	1,080,000	-	1,270,000	690,000	2,705,000	1,175,000	580,000
Interest and fiscal charges	583,804	1,131,770	514,921	36,748	123,122	2,052,027	1,893,725	639,200
Total expenditures	<u>1,608,804</u>	<u>2,211,770</u>	<u>514,921</u>	<u>1,306,748</u>	<u>813,122</u>	<u>4,757,027</u>	<u>3,068,725</u>	<u>1,219,200</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(276,769)</u>	<u>(11,464)</u>	<u>104,171</u>	<u>(129,866)</u>	<u>(42,781)</u>	<u>(30,625)</u>	<u>(469,155)</u>	<u>(140,317)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	211,899	-	-	-
Transfers out	-	-	-	(211,899)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(211,899)</u>	<u>211,899</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(276,769)</u>	<u>(11,464)</u>	<u>104,171</u>	<u>(341,765)</u>	<u>169,118</u>	<u>(30,625)</u>	<u>(469,155)</u>	<u>(140,317)</u>
Fund balance – beginning	<u>394,273</u>	<u>143,698</u>	<u>366</u>	<u>341,765</u>	<u>104,519</u>	<u>353,708</u>	<u>873,050</u>	<u>338,154</u>
Fund balance – ending	<u>\$ 117,504</u>	<u>\$ 132,234</u>	<u>\$ 104,537</u>	<u>\$ -</u>	<u>\$ 273,637</u>	<u>\$ 323,083</u>	<u>\$ 403,895</u>	<u>\$ 197,837</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Debt Service Funds, continued
For the Year Ended September 30, 2010

	Unlimited Road and Refunding Bond 2007 Sinking	Unlimited Tax Road Bond 2008 Sinking	Unlimited Road and Refunding Bond 2009 Sinking	Unlimited Tax Road Bond 2009B Sinking	Tax Notes Series 2004 Sinking	Tax Notes Series 2006 Sinking	Unlimited Tax Refunding Bond 2001 Sinking	Nonmajor Debt Service Funds Total
Revenues:								
Taxes – general property ad valorem	\$ 4,224,172	\$ 3,001,766	\$ 3,001,766	\$ 245,062	\$ 1,403,235	\$ 2,235,050	\$ 1,323,670	\$ 40,401,238
Federal and state funds	-	-	-	100,517	-	-	-	280,503
Interest	<u>3,971</u>	<u>2,294</u>	<u>1,314</u>	<u>334</u>	<u>1,783</u>	<u>2,332</u>	<u>888</u>	<u>33,181</u>
Total revenues	<u>4,228,143</u>	<u>3,004,060</u>	<u>3,003,080</u>	<u>345,913</u>	<u>1,405,018</u>	<u>2,237,382</u>	<u>1,324,558</u>	<u>40,714,922</u>
Expenditures:								
Debt service:								
Principal retirement	1,655,000	1,380,000	2,320,000	-	1,835,000	2,220,000	1,110,000	25,590,000
Interest and fiscal charges	<u>2,844,613</u>	<u>1,732,659</u>	<u>680,456</u>	<u>287,866</u>	<u>384,448</u>	<u>334,675</u>	<u>281,739</u>	<u>18,245,702</u>
Total expenditures	<u>4,499,613</u>	<u>3,112,659</u>	<u>3,000,456</u>	<u>287,866</u>	<u>2,219,448</u>	<u>2,554,675</u>	<u>1,391,739</u>	<u>43,835,702</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(271,470)</u>	<u>(108,599)</u>	<u>2,624</u>	<u>58,047</u>	<u>(814,430)</u>	<u>(317,293)</u>	<u>(67,181)</u>	<u>(3,120,780)</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	588,765
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(588,765)</u>
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>(271,470)</u>	<u>(108,599)</u>	<u>2,624</u>	<u>58,047</u>	<u>(814,430)</u>	<u>(317,293)</u>	<u>(67,181)</u>	<u>(3,120,780)</u>
Fund balance – beginning	<u>815,788</u>	<u>328,232</u>	<u>88,600</u>	<u>1,178</u>	<u>955,362</u>	<u>708,269</u>	<u>165,748</u>	<u>7,547,719</u>
Fund balance – ending	<u>\$ 544,318</u>	<u>\$ 219,633</u>	<u>\$ 91,224</u>	<u>\$ 59,225</u>	<u>\$ 140,932</u>	<u>\$ 390,976</u>	<u>\$ 98,567</u>	<u>\$ 4,426,939</u>

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement Bond 1999 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 88,067	\$ 88,067	\$ 86,577	\$(1,490)
Interest	211	89	788	699
Total revenues	<u>88,278</u>	<u>88,156</u>	<u>87,365</u>	<u>(791)</u>
Expenditures:				
Debt service:				
Principal retirement	90,000	90,000	90,000	-
Interest and fiscal charges	8,790	8,790	4,790	4,000
Total expenditures	<u>98,790</u>	<u>98,790</u>	<u>94,790</u>	<u>4,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,512)</u>	<u>(10,634)</u>	<u>(7,425)</u>	3,209
Other financing sources:				
Transfers out	-	(376,887)	(376,866)	21
Total other financing sources (uses)	<u>-</u>	<u>(376,887)</u>	<u>(376,866)</u>	<u>21</u>
Net change in fund balance	<u>(10,512)</u>	<u>(387,521)</u>	<u>(384,291)</u>	<u>\$ 3,230</u>
Fund balance at beginning of year	<u>384,291</u>	<u>384,291</u>	<u>384,291</u>	
Fund balance at end of year	<u>\$ 373,779</u>	<u>\$(3,230)</u>	<u>\$ -</u>	

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement Bond 2001 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 249,521	\$ 249,521	\$ 245,928	\$(3,593)
Interest	876	369	160	(209)
Total revenues	<u>250,397</u>	<u>249,890</u>	<u>246,088</u>	<u>(3,802)</u>
Expenditures:				
Debt service:				
Principal retirement	220,000	220,000	220,000	-
Interest and fiscal charges	53,928	53,928	52,603	1,325
Total expenditures	<u>273,928</u>	<u>273,928</u>	<u>272,603</u>	<u>1,325</u>
Excess (deficiency) of revenues over expenditures	(23,531)	(24,038)	(26,515)	<u>\$(2,477)</u>
Fund balance at beginning of year	<u>39,045</u>	<u>39,045</u>	<u>39,045</u>	
Fund balance at end of year	<u>\$ 15,514</u>	<u>\$ 15,007</u>	<u>\$ 12,530</u>	

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement Bond 2002 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 1,533,817	\$ 1,533,817	\$ 1,511,953	\$(21,864)
Interest	4,841	2,042	1,058	(984)
Total revenues	<u>1,538,658</u>	<u>1,535,859</u>	<u>1,513,011</u>	<u>(22,848)</u>
Expenditures:				
Debt service:				
Principal retirement	1,130,000	1,130,000	1,130,000	-
Interest and fiscal charges	473,980	473,980	472,655	1,325
Total expenditures	<u>1,603,980</u>	<u>1,603,980</u>	<u>1,602,655</u>	<u>1,325</u>
Excess (deficiency) of revenues over expenditures	(65,322)	(68,121)	(89,644)	\$(21,523)
Other financing sources:				
Transfers in	-	-	376,866	376,866
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>376,866</u>	<u>376,866</u>
Net change in fund balance	(65,322)	(68,121)	287,222	<u>\$ 355,343</u>
Fund balance at beginning of year	<u>202,003</u>	<u>202,003</u>	<u>202,003</u>	
Fund balance at end of year	<u>\$ 136,681</u>	<u>\$ 133,882</u>	<u>\$ 489,225</u>	

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement and Refunding Bond 2004 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 1,100,825	\$ 1,100,825	\$ 1,084,977	\$(15,848)
Interest	<u>2,781</u>	<u>1,173</u>	<u>725</u>	<u>(448)</u>
Total revenues	<u>1,103,606</u>	<u>1,101,998</u>	<u>1,085,702</u>	<u>(16,296)</u>
Expenditures:				
Debt service:				
Principal retirement	720,000	720,000	720,000	-
Interest and fiscal charges	<u>412,833</u>	<u>412,833</u>	<u>410,708</u>	<u>2,125</u>
Total expenditures	<u>1,132,833</u>	<u>1,132,833</u>	<u>1,130,708</u>	<u>2,125</u>
Excess (deficiency) of revenue over expenditures	(29,227)	(30,835)	(45,006)	<u>\$(14,171)</u>
Fund balance at beginning of year	<u>120,339</u>	<u>120,339</u>	<u>120,339</u>	
Fund balance at end of year	<u>\$ 91,112</u>	<u>\$ 89,504</u>	<u>\$ 75,333</u>	

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement and Refunding Bond 2005 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 5,401,383	\$ 5,401,383	\$ 5,323,614	\$(77,769)
Interest	9,270	3,910	3,698	(212)
Total revenues	<u>5,410,653</u>	<u>5,405,293</u>	<u>5,327,312</u>	<u>(77,981)</u>
Expenditures:				
Debt service:				
Principal retirement	3,070,000	3,070,000	3,070,000	-
Interest and fiscal charges	<u>2,355,025</u>	<u>2,355,025</u>	<u>2,352,000</u>	<u>3,025</u>
Total expenditures	<u>5,425,025</u>	<u>5,425,025</u>	<u>5,422,000</u>	<u>3,025</u>
Excess (deficiency) of revenue over expenditures	(14,372)	(19,732)	(94,688)	<u>\$(74,956)</u>
Fund balance at beginning of year	<u>505,436</u>	<u>505,436</u>	<u>505,436</u>	
Fund balance at end of year	<u>\$ 491,064</u>	<u>\$ 485,704</u>	<u>\$ 410,748</u>	

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement Bond 2006 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes - general property ad valorem	\$ 2,282,377	\$ 2,282,377	\$ 2,249,517	\$(32,860)
Interest	<u>7,107</u>	<u>2,998</u>	<u>2,237</u>	<u>(761)</u>
Total revenues	<u>2,289,484</u>	<u>2,285,375</u>	<u>2,251,754</u>	<u>(33,621)</u>
Expenditures:				
Debt service:				
Principal retirement	1,235,000	1,235,000	1,235,000	-
Interest and fiscal charges	<u>1,336,625</u>	<u>1,336,625</u>	<u>1,335,600</u>	<u>1,025</u>
Total expenditures	<u>2,571,625</u>	<u>2,571,625</u>	<u>2,570,600</u>	<u>1,025</u>
Excess (deficiency) of revenue over (under) expenditures	(282,141)	(286,250)	(318,846)	<u>\$(32,596)</u>
Fund balance at beginning of year	<u>651,906</u>	<u>651,906</u>	<u>651,906</u>	
Fund balance at end of year	<u>\$ 369,765</u>	<u>\$ 365,656</u>	<u>\$ 333,060</u>	

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement Bond 2007 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes - general property ad valorem	\$ 154,115	\$ 154,115	\$ 151,897	\$(2,218)
Interest	464	196	128	(68)
Total revenues	<u>154,579</u>	<u>154,311</u>	<u>152,025</u>	<u>(2,286)</u>
Expenditures:				
Debt service:				
Principal retirement	80,000	80,000	80,000	-
Interest and fiscal charges	<u>96,398</u>	<u>96,398</u>	<u>95,573</u>	<u>825</u>
Total expenditures	<u>176,398</u>	<u>176,398</u>	<u>175,573</u>	<u>825</u>
Excess (deficiency) of revenue over (under) expenditures	(21,819)	(22,087)	(23,548)	<u>\$(1,461)</u>
Fund balance at beginning of year	<u>31,989</u>	<u>31,989</u>	<u>31,989</u>	
Fund balance at end of year	<u>\$ 10,170</u>	<u>\$ 9,902</u>	<u>\$ 8,441</u>	

COLLIN COUNTY, TEXAS

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

Limited Tax Refunding and Permanent Improvement Bond 2008 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes - general property ad valorem	\$ 1,350,346	\$ 1,350,346	\$ 1,330,903	\$(19,443)
Interest	5,768	2,433	1,132	(1,301)
Total revenues	<u>1,356,114</u>	<u>1,352,779</u>	<u>1,332,035</u>	<u>(20,744)</u>
Expenditures:				
Debt service:				
Principal retirement	1,025,000	1,025,000	1,025,000	-
Interest and fiscal charges	584,214	584,214	583,804	410
Total expenditures	<u>1,609,214</u>	<u>1,609,214</u>	<u>1,608,804</u>	<u>410</u>
Excess (deficiency) of revenues over (under) expenditures	(253,100)	(256,435)	(276,769)	<u>\$(20,334)</u>
Fund balance at beginning of year	<u>394,273</u>	<u>394,273</u>	<u>394,273</u>	
Fund balance at end of year	<u>\$ 141,173</u>	<u>\$ 137,838</u>	<u>\$ 117,504</u>	

COLLIN COUNTY, TEXAS

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

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

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 2,231,006	\$ 2,231,006	\$ 2,198,885	\$(32,121)
Interest	-	-	1,421	1,421
Total revenues	<u>2,231,006</u>	<u>2,231,006</u>	<u>2,200,306</u>	<u>(30,700)</u>
Expenditures:				
Principal retirement	1,080,000	1,080,000	1,080,000	-
Interest and fiscal charges	<u>1,149,010</u>	<u>1,149,010</u>	<u>1,131,770</u>	<u>17,240</u>
Total expenditures	<u>2,229,010</u>	<u>2,229,010</u>	<u>2,211,770</u>	<u>17,240</u>
Excess (deficiency) of revenues over (under) expenditures	1,996	1,996	(11,464)	<u>\$(13,460)</u>
Fund balance at beginning of year	<u>143,698</u>	<u>143,698</u>	<u>143,698</u>	
Fund balance at end of year	<u>\$ 145,694</u>	<u>\$ 145,694</u>	<u>\$ 132,234</u>	

COLLIN COUNTY, TEXAS

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

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

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 183,471	\$ 183,471	\$ 438,829	\$ 255,358
Federal and state funds	179,987	179,987	179,986	(1)
Interest	-	-	277	277
Total revenues	<u>363,458</u>	<u>363,458</u>	<u>619,092</u>	<u>255,634</u>
Expenditures:				
Debt service:				
Interest and fiscal charges	<u>517,747</u>	<u>517,747</u>	<u>514,921</u>	<u>2,826</u>
Total expenditures	<u>517,747</u>	<u>517,747</u>	<u>514,921</u>	<u>2,826</u>
Excess (deficiency) of revenues over (under) expenditures	(154,289)	(154,289)	104,171	<u>\$ 258,460</u>
Fund balance at beginning of year	<u>366</u>	<u>366</u>	<u>366</u>	
Fund balance at end of year	<u>\$(153,923)</u>	<u>\$(153,923)</u>	<u>\$ 104,537</u>	

COLLIN COUNTY, TEXAS

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

Unlimited Tax Road Bond 1999 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 1,196,230	\$ 1,196,230	\$ 1,176,011	\$ (20,219)
Interest	<u>2,627</u>	<u>1,108</u>	<u>871</u>	<u>(237)</u>
Total revenues	<u>1,198,857</u>	<u>1,197,338</u>	<u>1,176,882</u>	<u>(20,456)</u>
Expenditures:				
Debt service:				
Principal retirement	1,270,000	1,270,000	1,270,000	-
Interest and fiscal charges	<u>39,338</u>	<u>39,338</u>	<u>36,748</u>	<u>2,590</u>
Total expenditures	<u>1,309,338</u>	<u>1,309,338</u>	<u>1,306,748</u>	<u>2,590</u>
Excess (deficiency) of revenues over (under) expenditures	(110,481)	(112,000)	(129,866)	(17,866)
Other financing sources:				
Transfers out	<u>-</u>	<u>(211,899)</u>	<u>(211,899)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(211,899)</u>	<u>(211,899)</u>	<u>-</u>
Net change in fund balance	(110,481)	(323,899)	(341,765)	<u>\$ (17,866)</u>
Fund balance at beginning of year	<u>341,765</u>	<u>341,765</u>	<u>341,765</u>	
Fund balance at end of year	<u>\$ 231,284</u>	<u>\$ 17,866</u>	<u>\$ -</u>	

COLLIN COUNTY, TEXAS

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

Unlimited Tax Road Bond 2001 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 777,917	\$ 777,917	\$ 769,713	\$(8,204)
Interest	<u>2,421</u>	<u>1,021</u>	<u>628</u>	<u>(393)</u>
Total revenues	<u>780,338</u>	<u>778,938</u>	<u>770,341</u>	<u>(8,597)</u>
Expenditures:				
Debt service:				
Principal retirement	690,000	690,000	690,000	-
Interest and fiscal charges	<u>124,448</u>	<u>124,448</u>	<u>123,122</u>	<u>-</u>
Total expenditures	<u>814,448</u>	<u>814,448</u>	<u>813,122</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(34,110)	(35,510)	(42,781)	(7,271)
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>211,899</u>	<u>211,899</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>211,899</u>	<u>211,899</u>
Net change in fund balance	(34,110)	(35,510)	169,118	\$ <u>204,628</u>
Fund balance at beginning of year	<u>104,519</u>	<u>104,519</u>	<u>104,519</u>	
Fund balance at end of year	\$ <u>70,409</u>	\$ <u>69,009</u>	\$ <u>273,637</u>	

COLLIN COUNTY, TEXAS

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

Unlimited Road and Refunding Bond 2004 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 4,792,261	\$ 4,792,261	\$ 4,723,261	\$(69,000)
Interest	9,270	3,910	3,141	(769)
Total revenues	<u>4,801,531</u>	<u>4,796,171</u>	<u>4,726,402</u>	<u>(69,769)</u>
Expenditures:				
Debt service:				
Principal retirement	2,705,000	2,705,000	2,705,000	-
Interest and fiscal charges	<u>2,053,938</u>	<u>2,053,938</u>	<u>2,052,027</u>	<u>1,911</u>
Total expenditures	<u>4,758,938</u>	<u>4,758,938</u>	<u>4,757,027</u>	<u>1,911</u>
Excess (deficiency) of revenue over expenditures	42,593	37,233	(30,625)	<u>\$(67,858)</u>
Fund balance at beginning of year	<u>353,708</u>	<u>353,708</u>	<u>353,708</u>	
Fund balance at end of year	<u>\$ 396,301</u>	<u>\$ 390,941</u>	<u>\$ 323,083</u>	

COLLIN COUNTY, TEXAS

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

Unlimited Tax Road and Refunding Bond 2005 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes - general property ad valorem	\$ 2,634,643	\$ 2,634,643	\$ 2,596,709	\$(37,934)
Interest	<u>10,609</u>	<u>4,474</u>	<u>2,861</u>	<u>(1,613)</u>
Total revenues	<u>2,645,252</u>	<u>2,639,117</u>	<u>2,599,570</u>	<u>(39,547)</u>
Expenditures:				
Debt service:				
Principal retirement	1,175,000	1,175,000	1,175,000	-
Interest and fiscal charges	<u>1,896,750</u>	<u>1,896,750</u>	<u>1,893,725</u>	<u>3,025</u>
Total expenditures	<u>3,071,750</u>	<u>3,071,750</u>	<u>3,068,725</u>	<u>3,025</u>
Excess (deficiency) of revenue over (under) expenditures	(426,498)	(432,633)	(469,155)	<u>\$(36,522)</u>
Fund balance at beginning of year	<u>873,050</u>	<u>873,050</u>	<u>873,050</u>	
Fund balance at end of year	<u>\$ 446,552</u>	<u>\$ 440,417</u>	<u>\$ 403,895</u>	

COLLIN COUNTY, TEXAS

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

Unlimited Tax Road Bond 2006 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes - general property ad valorem	\$ 1,093,487	\$ 1,093,487	\$ 1,077,743	\$(15,744)
Interest	<u>2,936</u>	<u>1,238</u>	<u>1,140</u>	<u>(98)</u>
Total revenues	<u>1,096,423</u>	<u>1,094,725</u>	<u>1,078,883</u>	<u>(15,842)</u>
Expenditures:				
Debt service:				
Principal retirement	580,000	580,000	580,000	-
Interest and fiscal charges	<u>640,225</u>	<u>640,225</u>	<u>639,200</u>	<u>1,025</u>
Total expenditures	<u>1,220,225</u>	<u>1,220,225</u>	<u>1,219,200</u>	<u>1,025</u>
Excess (deficiency) of revenue over (under) expenditures	(123,802)	(125,500)	(140,317)	<u><u>\$(14,817)</u></u>
Fund balance at beginning of year	<u>338,154</u>	<u>338,154</u>	<u>338,154</u>	
Fund balance at end of year	<u>\$ 214,352</u>	<u>\$ 212,654</u>	<u>\$ 197,837</u>	

COLLIN COUNTY, TEXAS

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

Unlimited Tax Road and Refunding Bond 2007 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes - general property ad valorem	\$ 4,285,880	\$ 4,285,880	\$ 4,224,172	\$ (61,708)
Interest	<u>9,373</u>	<u>3,954</u>	<u>3,971</u>	<u>17</u>
Total revenues	<u>4,295,253</u>	<u>4,289,834</u>	<u>4,228,143</u>	<u>(61,691)</u>
Expenditures:				
Debt service:				
Principal retirement	1,655,000	1,655,000	1,655,000	-
Interest and fiscal charges	<u>2,845,438</u>	<u>2,845,438</u>	<u>2,844,613</u>	<u>825</u>
Total expenditures	<u>4,500,438</u>	<u>4,500,438</u>	<u>4,499,613</u>	<u>825</u>
Excess (deficiency) of revenues over (under) expenditures	(205,185)	(210,604)	(271,470)	<u>\$ (60,866)</u>
Fund balance at beginning of year	<u>815,788</u>	<u>815,788</u>	<u>815,788</u>	
Fund balance at end of year	<u>\$ 610,603</u>	<u>\$ 605,184</u>	<u>\$ 544,318</u>	

COLLIN COUNTY, TEXAS

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

Unlimited Tax Road Bond 2008 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes - general property ad valorem	\$ 3,045,617	\$ 3,045,617	\$ 3,001,766	\$ (43,851)
Interest	<u>8,755</u>	<u>3,693</u>	<u>2,294</u>	<u>(1,399)</u>
Total revenues	<u>3,054,372</u>	<u>3,049,310</u>	<u>3,004,060</u>	<u>(45,250)</u>
Expenditures:				
Debt service:				
Principal retirement	1,380,000	1,380,000	1,380,000	-
Interest and fiscal charges	<u>1,733,069</u>	<u>1,733,069</u>	<u>1,732,659</u>	<u>410</u>
Total expenditures	<u>3,113,069</u>	<u>3,113,069</u>	<u>3,112,659</u>	<u>410</u>
Excess (deficiency) of revenues over (under) expenditures	(58,697)	(63,759)	(108,599)	<u>\$ (44,840)</u>
Fund balance at beginning of year	<u>328,232</u>	<u>328,232</u>	<u>328,232</u>	
Fund balance at end of year	<u>\$ 269,535</u>	<u>\$ 264,473</u>	<u>\$ 219,633</u>	

COLLIN COUNTY, TEXAS

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

Unlimited Tax Road and Refunding Bond 2009 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes - general property ad valorem	\$ 3,045,617	\$ 3,045,617	\$ 3,001,766	\$(43,851)
Interest	<u>-</u>	<u>-</u>	<u>1,314</u>	<u>1,314</u>
Total revenues	<u>3,045,617</u>	<u>3,045,617</u>	<u>3,003,080</u>	<u>(42,537)</u>
Expenditures:				
Debt service:				
Principal retirement	2,320,000	2,320,000	2,320,000	-
Interest and fiscal charges	<u>689,238</u>	<u>689,238</u>	<u>680,456</u>	<u>8,782</u>
Total expenditures	<u>3,009,238</u>	<u>3,009,238</u>	<u>3,000,456</u>	<u>8,782</u>
Excess (deficiency) of revenues over (under) expenditures	36,379	36,379	2,624	<u>\$(33,755)</u>
Fund balance at beginning of year	<u>88,600</u>	<u>88,600</u>	<u>88,600</u>	
Fund balance at end of year	<u>\$ 124,979</u>	<u>\$ 124,979</u>	<u>\$ 91,224</u>	

COLLIN COUNTY, TEXAS

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

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

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 190,809	\$ 190,809	\$ 245,062	\$ 54,253
Federal and state funds	100,518	100,518	100,517	(1)
Interest	-	-	334	334
Total revenues	<u>291,327</u>	<u>291,327</u>	<u>345,913</u>	<u>54,586</u>
Expenditures:				
Debt service:				
Interest and fiscal charges	<u>290,692</u>	<u>290,692</u>	<u>287,866</u>	<u>2,826</u>
Total expenditures	<u>290,692</u>	<u>290,692</u>	<u>287,866</u>	<u>2,826</u>
Excess (deficiency) of revenues over (under) expenditures	635	635	58,047	\$ <u>57,412</u>
Fund balance at beginning of year	<u>1,178</u>	<u>1,178</u>	<u>1,178</u>	
Fund balance at end of year	\$ <u>1,813</u>	\$ <u>1,813</u>	\$ <u>59,225</u>	

COLLIN COUNTY, TEXAS

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

Tax Notes Series 2004 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 1,423,734	\$ 1,423,734	\$ 1,403,235	\$(20,499)
Interest	8,034	3,389	1,783	(1,606)
Total revenues	<u>1,431,768</u>	<u>1,427,123</u>	<u>1,405,018</u>	<u>(22,105)</u>
Expenditures:				
Debt service:				
Principal retirement	1,835,000	1,835,000	1,835,000	-
Interest and fiscal charges	<u>93,922</u>	<u>385,083</u>	<u>384,448</u>	<u>635</u>
Total expenditures	<u>1,928,922</u>	<u>2,220,083</u>	<u>2,219,448</u>	<u>635</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(497,154)</u>	<u>(792,960)</u>	<u>(814,430)</u>	<u>\$(21,470)</u>
Fund balance at beginning of year	<u>955,362</u>	<u>955,362</u>	<u>955,362</u>	
Fund balance at end of year	<u>\$ 458,208</u>	<u>\$ 162,402</u>	<u>\$ 140,932</u>	

COLLIN COUNTY, TEXAS

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

Tax Notes Series 2006 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 2,267,701	\$ 2,267,701	\$ 2,235,050	\$(32,651)
Interest	6,386	2,694	2,332	(362)
Total revenues	<u>2,274,087</u>	<u>2,270,395</u>	<u>2,237,382</u>	<u>(33,013)</u>
Expenditures:				
Debt service:				
Principal retirement	2,220,000	2,220,000	2,220,000	-
Interest and fiscal charges	<u>335,700</u>	<u>335,700</u>	<u>334,675</u>	<u>1,025</u>
Total expenditures	<u>2,555,700</u>	<u>2,555,700</u>	<u>2,554,675</u>	<u>1,025</u>
Net change in fund balance	(281,613)	(285,305)	(317,293)	<u>\$(31,988)</u>
Fund balance at beginning of year	<u>708,269</u>	<u>708,269</u>	<u>708,269</u>	
Fund balance at end of year	<u>\$ 426,656</u>	<u>\$ 422,964</u>	<u>\$ 390,976</u>	

COLLIN COUNTY, TEXAS

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

Unlimited Tax Refunding Bond 2001 Sinking Debt Service Fund

For the year ended September 30, 2010

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Taxes - general property ad valorem	\$ 1,343,008	\$ 1,343,008	\$ 1,323,670	\$(19,338)
Interest	<u>4,017</u>	<u>1,694</u>	<u>888</u>	<u>(806)</u>
Total revenues	<u>1,347,025</u>	<u>1,344,702</u>	<u>1,324,558</u>	<u>(20,144)</u>
Expenditures:				
Debt service:				
Principal retirement	1,110,000	1,110,000	1,110,000	-
Interest and fiscal charges	<u>283,815</u>	<u>283,815</u>	<u>281,739</u>	<u>2,076</u>
Total expenditures	<u>1,393,815</u>	<u>1,393,815</u>	<u>1,391,739</u>	<u>2,076</u>
Excess (deficiency) of revenues over expenditures	(46,790)	(49,113)	(67,181)	\$(<u>18,068</u>)
Fund balance at beginning of year	<u>165,748</u>	<u>165,748</u>	<u>165,748</u>	
Fund balance at end of year	<u>\$ 118,958</u>	<u>\$ 116,635</u>	<u>\$ 98,567</u>	

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2010

Assets	Limited Tax Permanent Improvement Series 1999	Limited Tax Permanent Improvement Series 2001	Limited Tax Permanent Improvement Series 2002	Limited Tax Permanent Improvement and Refunding Bond Series 2004	Limited Tax Permanent Improvement Series 2005	Limited Tax Permanent Improvement Series 2006	Limited Tax Permanent Improvement Series 2007
Cash and cash equivalents	\$ 95,366	\$ 806,524	\$ 750,706	\$ 299,673	\$ 1,271,359	\$ 913,526	\$ 931,916
Investments	-	517,597	1,006,495	-	-	-	-
Receivables:							
Advance to other funds	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 95,366</u>	<u>\$ 1,324,121</u>	<u>\$ 1,757,201</u>	<u>\$ 299,673</u>	<u>\$ 1,271,359</u>	<u>\$ 913,526</u>	<u>\$ 931,916</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 31,902	\$ -	\$ -	\$ 19,927	\$ 13,855	\$ 25,492	\$ 67,688
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>31,902</u>	<u>-</u>	<u>-</u>	<u>19,927</u>	<u>13,855</u>	<u>25,492</u>	<u>67,688</u>
Fund balances:							
Reserve for capital projects	63,464	1,324,121	1,710,122	1,813	741,111	382,002	337,867
Reserve for Collin County							
Toll Road Authority	-	-	-	-	-	-	-
Reserve for encumbrances	-	-	47,079	277,933	516,393	506,032	526,361
Total fund balances	<u>63,464</u>	<u>1,324,121</u>	<u>1,757,201</u>	<u>279,746</u>	<u>1,257,504</u>	<u>888,034</u>	<u>864,228</u>
Total liabilities and fund balances	<u>\$ 95,366</u>	<u>\$ 1,324,121</u>	<u>\$ 1,757,201</u>	<u>\$ 299,673</u>	<u>\$ 1,271,359</u>	<u>\$ 913,526</u>	<u>\$ 931,916</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds, continued
September 30, 2010

Assets	Limited Tax Refunding & Permanent Improvement Bond 2008 (2007 Bond Program Projects)	Limited Tax Refunding & Permanent Improvement Bond 2008 (2003 Bond Program Projects)	Limited Tax Refunding & Permanent Improvement Bond Series 2009	Limited Tax Permanent Improvement Build America Bond Series 2009B	Unlimited Road Bond 1999	Unlimited Road Bond 2004	Unlimited Road Bond 2005
Cash and cash equivalents	\$ 1,055,561	\$ 1,199,901	\$ 15,153,015	\$ 6,077,979	\$ 2,953,541	\$ 2,771,999	\$ 4,259,883
Investments	-	-	1,142,110	-	2,621,073	5,680,709	-
Receivables:							
Advance to other funds	-	-	-	-	1,340,558	-	-
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 1,055,561</u>	<u>\$ 1,199,901</u>	<u>\$ 16,295,125</u>	<u>\$ 6,077,979</u>	<u>\$ 6,915,172</u>	<u>\$ 8,452,708</u>	<u>\$ 4,259,883</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 16,654	\$ 16,266	\$ 78,199	\$ 1,090,641	\$ 47,472	\$ -	\$ -
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>16,654</u>	<u>16,266</u>	<u>78,199</u>	<u>1,090,641</u>	<u>47,472</u>	<u>-</u>	<u>-</u>
Fund balances:							
Reserve for capital projects	-	22,264	415,940	4,987,338	2,283,865	5,051,150	1,846,263
Reserve for Collin County							
Toll Road Authority	-	-	-	-	1,340,558	-	-
Reserve for encumbrances	1,038,907	1,161,371	15,800,986	-	3,243,277	3,401,558	2,413,620
Total fund balances	<u>1,038,907</u>	<u>1,183,635</u>	<u>16,216,926</u>	<u>4,987,338</u>	<u>6,867,700</u>	<u>8,452,708</u>	<u>4,259,883</u>
Total liabilities and fund balances	<u>\$ 1,055,561</u>	<u>\$ 1,199,901</u>	<u>\$ 16,295,125</u>	<u>\$ 6,077,979</u>	<u>\$ 6,915,172</u>	<u>\$ 8,452,708</u>	<u>\$ 4,259,883</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds, continued
September 30, 2010

Assets	Unlimited Tax Road Bond 2006	Unlimited Tax Road Bond 1995	Unlimited Tax Road Bond 2007	Unlimited Tax Road Bond 2008 (2003 Bond Program Projects)	Unlimited Tax Road Bond 2008 (2007 Bond Program Projects)	Unlimited Tax Road and Refunding Bond 2009	Unlimited Tax Road Build America Bond 2009B
Cash and cash equivalents	\$ 479,397	\$ 508,564	\$ 15,084,924	\$ 7,085,019	\$ 4,485,252	\$ 9,232,269	\$ 3,658,698
Investments	5,549,896	258,572	2,013,773	517,143	11,085,787	-	-
Receivables:							
Advance to other funds	-	-	14,499	-	-	-	-
Miscellaneous	-	119,607	-	-	-	-	-
	<u>-</u>	<u>119,607</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 6,029,293</u>	<u>\$ 886,743</u>	<u>\$ 17,113,196</u>	<u>\$ 7,602,162</u>	<u>\$ 15,571,039</u>	<u>\$ 9,232,269</u>	<u>\$ 3,658,698</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 36,543	\$ 1,450,000	\$ 78,902	\$ -	\$ -
Deferred revenue	-	119,607	-	-	-	-	-
Total liabilities	<u>-</u>	<u>119,607</u>	<u>36,543</u>	<u>1,450,000</u>	<u>78,902</u>	<u>-</u>	<u>-</u>
Fund balances:							
Reserve for capital projects	2,473,200	349,356	9,395,152	132,584	9,675,744	6,963,947	220,410
Reserve for Collin County							
Toll Road Authority	-	-	14,499	-	-	-	-
Reserve for encumbrances	<u>3,556,093</u>	<u>417,780</u>	<u>7,667,002</u>	<u>6,019,578</u>	<u>5,816,393</u>	<u>2,268,322</u>	<u>3,438,288</u>
Total fund balances	<u>6,029,293</u>	<u>767,136</u>	<u>17,076,653</u>	<u>6,152,162</u>	<u>15,492,137</u>	<u>9,232,269</u>	<u>3,658,698</u>
	<u>\$ 6,029,293</u>	<u>\$ 886,743</u>	<u>\$ 17,113,196</u>	<u>\$ 7,602,162</u>	<u>\$ 15,571,039</u>	<u>\$ 9,232,269</u>	<u>\$ 3,658,698</u>
Total liabilities and fund balances							

(continued)

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds, continued
September 30, 2010

Assets	Capital Improvement Tax Notes Series 2002	Tax Notes Series 2004	Tax Notes Series 2006	Capital Improvement Tax Notes 1996	Capital Improvement Tax Notes Series 2001	Capital Improvement Tax Notes Series 2001A	Nonmajor Capital Projects Funds Total
Cash and cash equivalents	\$ 863,567	\$ 6,695,124	\$ 3,509,605	\$ -	\$ 494,330	\$ 185,075	\$ 90,822,773
Investments	346,071	-	4,439,330	-	-	-	35,178,556
Receivables:							
Advance to other funds	-	-	-	-	-	-	1,355,057
Miscellaneous	-	-	-	-	-	-	119,607
Total assets	<u>\$ 1,209,638</u>	<u>\$ 6,695,124</u>	<u>\$ 7,948,935</u>	<u>\$ -</u>	<u>\$ 494,330</u>	<u>\$ 185,075</u>	<u>\$ 127,475,993</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 4,125	\$ -	\$ 148,832	\$ -	\$ -	\$ -	\$ 3,126,498
Deferred revenue	-	-	-	-	-	-	119,607
Total liabilities	<u>4,125</u>	<u>-</u>	<u>148,832</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,246,105</u>
Fund balances:							
Reserve for capital projects	1,085,888	6,556,771	6,527,139	-	494,330	185,075	63,226,916
Reserve for Collin County							
Toll Road Authority	-	-	-	-	-	-	1,355,057
Reserve for encumbrances	<u>119,625</u>	<u>138,353</u>	<u>1,272,964</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,647,915</u>
Total fund balances	<u>1,205,513</u>	<u>6,695,124</u>	<u>7,800,103</u>	<u>-</u>	<u>494,330</u>	<u>185,075</u>	<u>124,229,888</u>
Total liabilities and fund balances	<u>\$ 1,209,638</u>	<u>\$ 6,695,124</u>	<u>\$ 7,948,935</u>	<u>\$ -</u>	<u>\$ 494,330</u>	<u>\$ 185,075</u>	<u>\$ 127,475,993</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, 2010

	Limited Tax Permanent Improvement Series 1999	Limited Tax Permanent Improvement Series 2001	Limited Tax Permanent Improvement Series 2002	Limited Tax Permanent Improvement and Refunding Bond Series 2004	Limited Tax Permanent Improvement Series 2005	Limited Tax Permanent Improvement Series 2006	Limited Tax Permanent Improvement Series 2007
Revenues:							
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1,010	13,984	24,666	1,185	3,090	2,899	2,872
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>1,010</u>	<u>13,984</u>	<u>24,666</u>	<u>1,185</u>	<u>3,090</u>	<u>2,899</u>	<u>2,872</u>
Expenditures:							
Capital outlay:							
General administration	-	-	-	-	-	-	-
Public facilities	638,046	-	55,147	398,535	356,557	663,759	-
Public transportation	-	-	-	-	-	-	-
Culture and recreation	-	-	-	3,178	139,087	494,489	557,250
Total expenditures	<u>638,046</u>	<u>-</u>	<u>55,147</u>	<u>401,713</u>	<u>495,644</u>	<u>1,158,248</u>	<u>557,250</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(637,036)</u>	<u>13,984</u>	<u>(30,481)</u>	<u>(400,528)</u>	<u>(492,554)</u>	<u>(1,155,349)</u>	<u>(554,378)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(637,036)</u>	<u>13,984</u>	<u>(30,481)</u>	<u>(400,528)</u>	<u>(492,554)</u>	<u>(1,155,349)</u>	<u>(554,378)</u>
Fund balance – beginning	<u>700,500</u>	<u>1,310,137</u>	<u>1,787,682</u>	<u>680,274</u>	<u>1,750,058</u>	<u>2,043,383</u>	<u>1,418,606</u>
Fund balance – ending	<u>\$ 63,464</u>	<u>\$ 1,324,121</u>	<u>\$ 1,757,201</u>	<u>\$ 279,746</u>	<u>\$ 1,257,504</u>	<u>\$ 888,034</u>	<u>\$ 864,228</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds, continued
For the Year Ended September 30, 2010

	Limited Tax Refunding & Permanent Improvement Bond 2008 (2007 Bond Program Projects)	Limited Tax Refunding & Permanent Improvement Bond 2008 (2003 Bond Program Projects)	Limited Tax Refunding & Permanent Improvement Bond Series 2009	Limited Tax Permanent Improvement Build America Bond Series 2009B	Unlimited Road Bond 1999	Unlimited Road Bond 2004	Unlimited Road Bond 2005
Revenues:							
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	2,436	4,680	33,900	15,761	78,030	146,626	44,862
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>2,436</u>	<u>4,680</u>	<u>33,900</u>	<u>15,761</u>	<u>78,030</u>	<u>146,626</u>	<u>44,862</u>
Expenditures:							
Capital outlay:							
General administration	-	-	-	-	-	-	-
Public facilities	16,654	325,328	1,892,433	5,128,546	-	-	-
Public transportation	-	-	-	-	2,384,574	2,396,595	902,475
Culture and recreation	-	651,401	224,764	-	-	-	-
Total expenditures	<u>16,654</u>	<u>976,729</u>	<u>2,117,197</u>	<u>5,128,546</u>	<u>2,384,574</u>	<u>2,396,595</u>	<u>902,475</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,218)</u>	<u>(972,049)</u>	<u>(2,083,297)</u>	<u>(5,112,785)</u>	<u>(2,306,544)</u>	<u>(2,249,969)</u>	<u>(857,613)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(14,218)</u>	<u>(972,049)</u>	<u>(2,083,297)</u>	<u>(5,112,785)</u>	<u>(2,306,544)</u>	<u>(2,249,969)</u>	<u>(857,613)</u>
Fund balance – beginning	<u>1,053,125</u>	<u>2,155,684</u>	<u>18,300,223</u>	<u>10,100,123</u>	<u>9,174,244</u>	<u>10,702,677</u>	<u>5,117,496</u>
Fund balance – ending	<u>\$ 1,038,907</u>	<u>\$ 1,183,635</u>	<u>\$ 16,216,926</u>	<u>\$ 4,987,338</u>	<u>\$ 6,867,700</u>	<u>\$ 8,452,708</u>	<u>\$ 4,259,883</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds, continued
For the Year Ended September 30, 2010

	Unlimited Tax Road Bond 2006	Unlimited Tax Road Bond 1995	Unlimited Tax Road Bond 2007	Unlimited Tax Road Bond 2008 (2003 Bond Program Projects)	Unlimited Tax Road Bond 2008 (2007 Bond Program Projects)	Unlimited Tax Road and Refunding Bond 2009	Unlimited Tax Road Build America Bond 2009B
Revenues:							
Taxes – general property ad valorem	\$ -	\$ 11,214	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	153,106	8,064	51,688	26,978	340,850	18,467	8,917
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>153,106</u>	<u>19,278</u>	<u>51,688</u>	<u>26,978</u>	<u>340,850</u>	<u>18,467</u>	<u>8,917</u>
Expenditures:							
Capital outlay:							
General administration	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-
Public transportation	3,401,186	859,882	8,279,468	3,660,107	3,720,155	983,322	1,988,288
Culture and recreation	-	-	-	-	-	-	-
Total expenditures	<u>3,401,186</u>	<u>859,882</u>	<u>8,279,468</u>	<u>3,660,107</u>	<u>3,720,155</u>	<u>983,322</u>	<u>1,988,288</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,248,080)</u>	<u>(840,604)</u>	<u>(8,227,780)</u>	<u>(3,633,129)</u>	<u>(3,379,305)</u>	<u>(964,855)</u>	<u>(1,979,371)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(3,248,080)</u>	<u>(840,604)</u>	<u>(8,227,780)</u>	<u>(3,633,129)</u>	<u>(3,379,305)</u>	<u>(964,855)</u>	<u>(1,979,371)</u>
Fund balance – beginning	<u>9,277,373</u>	<u>1,607,740</u>	<u>25,304,433</u>	<u>9,785,291</u>	<u>18,871,442</u>	<u>10,197,124</u>	<u>5,638,069</u>
Fund balance – ending	<u>\$ 6,029,293</u>	<u>\$ 767,136</u>	<u>\$ 17,076,653</u>	<u>\$ 6,152,162</u>	<u>\$ 15,492,137</u>	<u>\$ 9,232,269</u>	<u>\$ 3,658,698</u>

(continued)

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds, continued
For the Year Ended September 30, 2010

	Capital Improvement Tax Notes Series 2002	Tax Notes Series 2004	Tax Notes Series 2006	Capital Improvement Tax Notes 1996	Capital Improvement Tax Notes Series 2001	Capital Improvement Tax Notes Series 2001A	Nonmajor Capital Projects Funds Total
Revenues:							
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,214
Interest	9,734	70,657	110,180	1	1,008	381	1,176,032
Miscellaneous	-	-	78,855	-	-	-	78,855
Total revenues	<u>9,734</u>	<u>70,657</u>	<u>189,035</u>	<u>1</u>	<u>1,008</u>	<u>381</u>	<u>1,266,101</u>
Expenditures:							
Capital outlay:							
General administration	4,125	-	2,127,122	-	-	-	2,131,247
Public facilities	-	-	-	-	-	-	9,475,005
Public transportation	-	-	-	-	-	-	28,576,052
Culture and recreation	-	-	-	-	-	-	2,070,169
Total expenditures	<u>4,125</u>	<u>-</u>	<u>2,127,122</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,252,473</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,609</u>	<u>70,657</u>	<u>(1,938,087)</u>	<u>1</u>	<u>1,008</u>	<u>381</u>	<u>(40,986,372)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	9,786	9,786
Transfers out	-	-	-	(9,786)	-	-	(9,786)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,786)</u>	<u>-</u>	<u>9,786</u>	<u>-</u>
Net change in fund balance	5,609	70,657	(1,938,087)	(9,785)	1,008	10,167	(40,986,372)
Fund balance – beginning	<u>1,199,904</u>	<u>6,624,467</u>	<u>9,738,190</u>	<u>9,785</u>	<u>493,322</u>	<u>174,908</u>	<u>165,216,260</u>
Fund balance – ending	<u>\$ 1,205,513</u>	<u>\$ 6,695,124</u>	<u>\$ 7,800,103</u>	<u>\$ -</u>	<u>\$ 494,330</u>	<u>\$ 185,075</u>	<u>\$ 124,229,888</u>

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement Bond Series 1999 Capital Projects Fund

From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 2,673,451	\$ 1,010	\$ 2,674,461	\$ 2,674,461
Miscellaneous	<u>191,042</u>	<u>-</u>	<u>191,042</u>	<u>191,042</u>
Total revenues	<u>2,864,493</u>	<u>1,010</u>	<u>2,865,503</u>	<u>2,865,503</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	32,923,736	638,046	33,561,782	33,591,124
Land for park and open space	<u>2,965,878</u>	<u>-</u>	<u>2,965,878</u>	<u>3,000,000</u>
Total expenditures	<u>35,889,614</u>	<u>638,046</u>	<u>36,527,660</u>	<u>36,591,124</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,025,121)</u>	<u>(637,036)</u>	<u>(33,662,157)</u>	<u>(33,725,621)</u>
Other financing sources (uses):				
Debt issuance	33,726,728	-	33,726,728	33,726,728
Transfers out	<u>(1,107)</u>	<u>-</u>	<u>(1,107)</u>	<u>(1,107)</u>
Total other financing sources (uses)	<u>33,725,621</u>	<u>-</u>	<u>33,725,621</u>	<u>33,725,621</u>
Net change in fund balance	<u>\$ 700,500</u>	<u>(637,036)</u>	<u>\$ 63,464</u>	<u>\$ -</u>
Fund balance – beginning		<u>700,500</u>		
Fund balance – ending		<u>\$ 63,464</u>		

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement Bond Series 2001 Capital Projects Fund

From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>529,306</u>	\$ <u>13,984</u>	\$ <u>543,290</u>	\$ <u>543,290</u>
Total revenues	<u>529,306</u>	<u>13,984</u>	<u>543,290</u>	<u>543,290</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	516,216	-	516,216	1,784,422
Old Collin County Courthouse	1,000,000	-	1,000,000	1,000,000
Land for park and open space	<u>2,669,085</u>	<u>-</u>	<u>2,669,085</u>	<u>2,725,000</u>
Total expenditures	<u>4,185,301</u>	<u>-</u>	<u>4,185,301</u>	<u>5,509,422</u>
Excess (deficiency) of revenues over (under) expenditures	(<u>3,655,995</u>)	<u>13,984</u>	(<u>3,642,011</u>)	(<u>4,966,132</u>)
Other financing sources (uses):				
Debt issuance	<u>4,966,132</u>	<u>-</u>	<u>4,966,132</u>	<u>4,966,132</u>
Total other financing sources (uses)	<u>4,966,132</u>	<u>-</u>	<u>4,966,132</u>	<u>4,966,132</u>
Net change in fund balance	\$ <u>1,310,137</u>	13,984	\$ <u>1,324,121</u>	\$ <u>-</u>
Fund balance – beginning		<u>1,310,137</u>		
Fund balance – ending		\$ <u>1,324,121</u>		

COLLIN COUNTY, TEXAS**Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Limited Tax Permanent Improvement Bond Series 2002 Capital Projects Fund****From Inception and for the Year Ended September 30, 2010**

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Fees and permits	\$ 76,063	\$ -	\$ 76,063	\$ 76,063
Interest	1,486,367	24,666	1,511,033	1,511,033
Miscellaneous	3,125	-	3,125	3,125
Total revenues	<u>1,565,555</u>	<u>24,666</u>	<u>1,590,221</u>	<u>1,590,221</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>25,675,193</u>	<u>55,147</u>	<u>25,730,340</u>	<u>27,487,541</u>
Total expenditures	<u>25,675,193</u>	<u>55,147</u>	<u>25,730,340</u>	<u>27,487,541</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,109,638)</u>	<u>(30,481)</u>	<u>(24,140,119)</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>\$ 1,787,682</u>	<u>(30,481)</u>	<u>\$ 1,757,201</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,787,682</u>		
Fund balance – ending		<u><u>\$ 1,757,201</u></u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
Limited Tax Permanent Improvement and Refunding Bond Series 2004
Capital Projects Fund
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 828,005	\$ 1,185	\$ 829,190	\$ 829,190
Total revenues	<u>828,005</u>	<u>1,185</u>	<u>829,190</u>	<u>829,190</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	9,675,393	398,535	10,073,928	10,079,190
Land for park and open space	<u>1,922,338</u>	<u>3,178</u>	<u>1,925,516</u>	<u>2,200,000</u>
Total expenditures	<u>11,597,731</u>	<u>401,713</u>	<u>11,999,444</u>	<u>12,279,190</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,769,726)</u>	<u>(400,528)</u>	<u>(11,170,254)</u>	<u>(11,450,000)</u>
Other financing sources (uses):				
Debt issuance	11,371,722	-	11,371,722	11,371,722
Premium on sale of bonds	<u>78,278</u>	<u>-</u>	<u>78,278</u>	<u>78,278</u>
Total other financing sources (uses)	<u>11,450,000</u>	<u>-</u>	<u>11,450,000</u>	<u>11,450,000</u>
Net change in fund balance	<u>\$ 680,274</u>	<u>(400,528)</u>	<u>\$ 279,746</u>	<u>\$ -</u>
Fund balance – beginning		<u>680,274</u>		
Fund balance – ending		<u>\$ 279,746</u>		

COLLIN COUNTY, TEXAS**Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Limited Tax Permanent Improvement Bond Series 2005 Capital Projects Fund****From Inception and for the Year Ended September 30, 2010**

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 1,938,916	\$ 3,090	\$ 1,942,006	\$ 1,942,006
Total revenues	<u>1,938,916</u>	<u>3,090</u>	<u>1,942,006</u>	<u>1,942,006</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	36,069,678	356,557	36,426,235	37,086,875
Land for park and open space	<u>1,476,726</u>	<u>139,087</u>	<u>1,615,813</u>	<u>2,212,677</u>
Total expenditures	<u>37,546,404</u>	<u>495,644</u>	<u>38,042,048</u>	<u>39,299,552</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(35,607,488)</u>	<u>(492,554)</u>	<u>(36,100,042)</u>	<u>(37,357,546)</u>
Other financing sources (uses):				
Debt issuance	35,200,805	-	35,200,805	35,200,805
Premium on sale of bonds	<u>2,156,741</u>	<u>-</u>	<u>2,156,741</u>	<u>2,156,741</u>
Total other financing sources (uses)	<u>37,357,546</u>	<u>-</u>	<u>37,357,546</u>	<u>37,357,546</u>
Net change in fund balance	<u>\$ 1,750,058</u>	<u>(492,554)</u>	<u>\$ 1,257,504</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,750,058</u>		
Fund balance – ending		<u>\$ 1,257,504</u>		

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement Bond Series 2006 Capital Projects Fund

From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>832,725</u>	\$ <u>2,899</u>	\$ <u>835,624</u>	\$ <u>835,624</u>
Total revenues	<u>832,725</u>	<u>2,899</u>	<u>835,624</u>	<u>835,624</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	31,523,296	663,759	32,187,055	32,435,624
Land for park and open space	<u>1,066,046</u>	<u>494,489</u>	<u>1,560,535</u>	<u>2,200,000</u>
Total expenditures	<u>32,589,342</u>	<u>1,158,248</u>	<u>33,747,590</u>	<u>34,635,624</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(31,756,617)</u>	<u>(1,155,349)</u>	<u>(32,911,966)</u>	<u>(33,800,000)</u>
Other financing sources (uses):				
Debt issuance	<u>33,800,000</u>	<u>-</u>	<u>33,800,000</u>	<u>33,800,000</u>
Total other financing sources (uses)	<u>33,800,000</u>	<u>-</u>	<u>33,800,000</u>	<u>33,800,000</u>
Net change in fund balance	\$ <u>2,043,383</u>	(1,155,349)	\$ <u>888,034</u>	\$ <u>-</u>
Fund balance – beginning		<u>2,043,383</u>		
Fund balance – ending		\$ <u>888,034</u>		

COLLIN COUNTY, TEXAS

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

Limited Tax Permanent Improvement Bond Series 2007 Capital Projects Fund

From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>138,840</u>	\$ <u>2,872</u>	\$ <u>141,712</u>	\$ <u>141,712</u>
Total revenues	<u>138,840</u>	<u>2,872</u>	<u>141,712</u>	<u>141,712</u>
Expenditures:				
Capital projects:				
Land for park and open space	<u>920,234</u>	<u>557,250</u>	<u>1,477,484</u>	<u>2,341,712</u>
Total expenditures	<u>920,234</u>	<u>557,250</u>	<u>1,477,484</u>	<u>2,341,712</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(781,394)</u>	<u>(554,378)</u>	<u>(1,335,772)</u>	<u>(2,200,000)</u>
Other financing sources (uses):				
Debt issuance	2,190,000	-	2,190,000	2,190,000
Premium on sale of bonds	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Total other financing sources (uses)	<u>2,200,000</u>	<u>-</u>	<u>2,200,000</u>	<u>2,200,000</u>
Net change in fund balance	\$ <u><u>1,418,606</u></u>	(554,378)	\$ <u><u>864,228</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>1,418,606</u>		
Fund balance – ending		\$ <u><u>864,228</u></u>		

COLLIN COUNTY, TEXAS**Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Limited Tax Refunding and Permanent Improvement Bond 2008 (2007 Bond
Program Projects) Capital Projects Fund****From Inception and for the Year Ended September 30, 2010**

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 44,643	\$ 2,436	\$ 47,079	\$ 47,079
Total revenues	<u>44,643</u>	<u>2,436</u>	<u>47,079</u>	<u>47,079</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	<u>3,491,518</u>	<u>16,654</u>	<u>3,508,172</u>	<u>4,801,855</u>
Total expenditures	<u>3,491,518</u>	<u>16,654</u>	<u>3,508,172</u>	<u>4,801,855</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,446,875)</u>	<u>(14,218)</u>	<u>(3,461,093)</u>	<u>(4,754,776)</u>
Other financing sources (uses):				
Debt issuance	4,245,224	-	4,245,224	4,500,000
Premium on sale of bonds	<u>254,776</u>	<u>-</u>	<u>254,776</u>	<u>254,776</u>
Total other financing sources (uses)	<u>4,500,000</u>	<u>-</u>	<u>4,500,000</u>	<u>4,754,776</u>
Net change in fund balance	<u>\$ 1,053,125</u>	<u>(14,218)</u>	<u>\$ 1,038,907</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,053,125</u>		
Fund balance – ending		<u>\$ 1,038,907</u>		

COLLIN COUNTY, TEXAS**Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Limited Tax Refunding and Permanent Improvement Bond 2008 (2003 Bond
Program Projects) Capital Projects Fund****From Inception and for the Year Ended September 30, 2010**

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 19,499	\$ 4,680	\$ 24,179	\$ 24,179
Total revenues	<u>19,499</u>	<u>4,680</u>	<u>24,179</u>	<u>24,179</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	-	325,328	325,328	325,328
Land for park and open space including joint county-city projects	<u>63,815</u>	<u>651,401</u>	<u>715,216</u>	<u>1,898,851</u>
Total expenditures	<u>63,815</u>	<u>976,729</u>	<u>1,040,544</u>	<u>2,224,179</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(44,316)</u>	<u>(972,049)</u>	<u>(1,016,365)</u>	<u>(2,200,000)</u>
Other financing sources (uses):				
Debt issuance	2,075,443	-	2,075,443	2,075,443
Premium on sale of bonds	<u>124,557</u>	<u>-</u>	<u>124,557</u>	<u>124,557</u>
Total other financing sources (uses)	<u>2,200,000</u>	<u>-</u>	<u>2,200,000</u>	<u>2,200,000</u>
Net change in fund balance	<u>\$ 2,155,684</u>	<u>(972,049)</u>	<u>\$ 1,183,635</u>	<u>\$ -</u>
Fund balance – beginning		<u>2,155,684</u>		
Fund balance – ending		<u>\$ 1,183,635</u>		

COLLIN COUNTY, TEXAS

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

Limited Tax Refunding and Permanent Improvement Bond Fund Series 2009 Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 84,079	\$ 33,900	\$ 117,979	\$ 117,979
Total revenues	<u>84,079</u>	<u>33,900</u>	<u>117,979</u>	<u>117,979</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	-	224,764	224,764	2,400,000
Land for park and open space including joint county-city projects	<u>-</u>	<u>1,892,433</u>	<u>1,892,433</u>	<u>15,934,123</u>
Total expenditures	<u>-</u>	<u>2,117,197</u>	<u>2,117,197</u>	<u>18,334,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>84,079</u>	<u>(2,083,297)</u>	<u>(1,999,218)</u>	<u>(18,216,144)</u>
Other financing sources (uses):				
Debt issuance	17,126,162	-	17,126,162	17,126,162
Premium on sale of bonds	<u>1,089,982</u>	<u>-</u>	<u>1,089,982</u>	<u>1,089,982</u>
Total other financing sources (uses)	<u>18,216,144</u>	<u>-</u>	<u>18,216,144</u>	<u>18,216,144</u>
Net change in fund balance	<u>\$ 18,300,223</u>	<u>(2,083,297)</u>	<u>\$ 16,216,926</u>	<u>\$ -</u>
Fund balance – beginning		<u>18,300,223</u>		
Fund balance – ending		<u>\$ 16,216,926</u>		

COLLIN COUNTY, TEXAS

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

Limited Tax Refunding and Permanent Build America Bond Series 2009B Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>123</u>	\$ <u>15,761</u>	\$ <u>15,884</u>	\$ <u>15,884</u>
Total revenues	<u>123</u>	<u>15,761</u>	<u>15,884</u>	<u>15,884</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	<u>-</u>	<u>5,128,546</u>	<u>5,128,546</u>	<u>10,115,884</u>
Total expenditures	<u>-</u>	<u>5,128,546</u>	<u>5,128,546</u>	<u>10,115,884</u>
Excess (deficiency) of revenues over (under) expenditures	<u>123</u>	<u>(5,112,785)</u>	<u>(5,112,662)</u>	<u>(10,100,000)</u>
Other financing sources (uses):				
Debt issuance	9,836,722	-	9,836,722	9,836,722
Premium on sale of bonds	<u>263,278</u>	<u>-</u>	<u>263,278</u>	<u>263,278</u>
Total other financing sources (uses)	<u>10,100,000</u>	<u>-</u>	<u>10,100,000</u>	<u>10,100,000</u>
Net change in fund balance	\$ <u>10,100,123</u>	(5,112,785)	\$ <u>4,987,338</u>	\$ <u>-</u>
Fund balance – beginning		<u>10,100,123</u>		
Fund balance – ending		\$ <u>4,987,338</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 1999 Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,805,113	\$ -	\$ 1,805,113	\$ 1,805,113
Interest	<u>10,292,222</u>	<u>78,030</u>	<u>10,370,252</u>	<u>10,370,252</u>
Total revenues	<u>12,097,335</u>	<u>78,030</u>	<u>12,175,365</u>	<u>12,175,365</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>85,471,175</u>	<u>2,384,574</u>	<u>87,855,749</u>	<u>94,723,449</u>
Total expenditures	<u>85,471,175</u>	<u>2,384,574</u>	<u>87,855,749</u>	<u>94,723,449</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(73,373,840)</u>	<u>(2,306,544)</u>	<u>(75,680,384)</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>\$ 9,174,244</u>	<u>(2,306,544)</u>	<u>\$ 6,867,700</u>	<u>\$ -</u>
Fund balance – beginning		<u>9,174,244</u>		
Fund balance – ending		<u>\$ 6,867,700</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 2004 Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 656,549	\$ -	\$ 656,549	\$ 656,549
Interest	5,171,464	146,626	5,318,090	5,318,090
Miscellaneous	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Total revenues	<u>5,863,013</u>	<u>146,626</u>	<u>6,009,639</u>	<u>6,009,639</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>39,710,336</u>	<u>2,396,595</u>	<u>42,106,931</u>	<u>50,559,639</u>
Total expenditures	<u>39,710,336</u>	<u>2,396,595</u>	<u>42,106,931</u>	<u>50,559,639</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,847,323)</u>	<u>(2,249,969)</u>	<u>(36,097,292)</u>	<u>(44,550,000)</u>
Other financing sources (uses):				
Debt issuance	41,487,106	-	41,487,106	41,487,106
Premium on sale of bonds	<u>3,062,894</u>	<u>-</u>	<u>3,062,894</u>	<u>3,062,894</u>
Total other financing sources (uses)	<u>44,550,000</u>	<u>-</u>	<u>44,550,000</u>	<u>44,550,000</u>
Net change in fund balance	<u>\$ 10,702,677</u>	<u>(2,249,969)</u>	<u>\$ 8,452,708</u>	<u>\$ -</u>
Fund balance – beginning		<u>10,702,677</u>		
Fund balance – ending		<u>\$ 8,452,708</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 2005 Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 417,288	\$ -	\$ 417,288	\$ 417,288
Interest	<u>2,101,465</u>	<u>44,862</u>	<u>2,146,327</u>	<u>2,146,327</u>
Total revenues	<u>2,518,753</u>	<u>44,862</u>	<u>2,563,615</u>	<u>2,563,615</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>14,768,293</u>	<u>902,475</u>	<u>15,670,768</u>	<u>19,930,651</u>
Total expenditures	<u>14,768,293</u>	<u>902,475</u>	<u>15,670,768</u>	<u>19,930,651</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,249,540)</u>	<u>(857,613)</u>	<u>(13,107,153)</u>	<u>(17,367,036)</u>
Other financing sources (uses):				
Debt issuance	16,411,516	-	16,411,516	16,411,516
Premium on sale of bonds	<u>955,520</u>	<u>-</u>	<u>955,520</u>	<u>955,520</u>
Total other financing sources (uses)	<u>17,367,036</u>	<u>-</u>	<u>17,367,036</u>	<u>17,367,036</u>
Net change in fund balance	<u>\$ 5,117,496</u>	<u>(857,613)</u>	<u>\$ 4,259,883</u>	<u>\$ -</u>
Fund balance – beginning		<u>5,117,496</u>		
Fund balance – ending		<u>\$ 4,259,883</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 2006 Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>1,540,712</u>	\$ <u>153,106</u>	\$ <u>1,693,818</u>	\$ <u>1,693,818</u>
Total revenues	<u>1,540,712</u>	<u>153,106</u>	<u>1,693,818</u>	<u>1,693,818</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>8,183,339</u>	<u>3,401,186</u>	<u>11,584,525</u>	<u>17,613,818</u>
Total expenditures	<u>8,183,339</u>	<u>3,401,186</u>	<u>11,584,525</u>	<u>17,613,818</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,642,627)</u>	<u>(3,248,080)</u>	<u>(9,890,707)</u>	<u>(15,920,000)</u>
Other financing sources (uses):				
Debt issuance	<u>15,920,000</u>	<u>-</u>	<u>15,920,000</u>	<u>15,920,000</u>
Total other financing sources (uses)	<u>15,920,000</u>	<u>-</u>	<u>15,920,000</u>	<u>15,920,000</u>
Net change in fund balance	<u>\$ 9,277,373</u>	<u>(3,248,080)</u>	<u>\$ 6,029,293</u>	<u>\$ -</u>
Fund balance – beginning		<u>9,277,373</u>		
Fund balance – ending		<u>\$ 6,029,293</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 1995 Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - special assessment	\$ 170,179	\$ 11,214	\$ 181,393	\$ 181,393
Other local government funds	706,611	-	706,611	706,611
Interest	2,029,158	8,064	2,037,222	2,037,222
Miscellaneous	<u>332,049</u>	<u>-</u>	<u>332,049</u>	<u>332,049</u>
Total revenues	<u>3,237,997</u>	<u>19,278</u>	<u>3,257,275</u>	<u>3,257,275</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>48,627,923</u>	<u>859,882</u>	<u>49,487,805</u>	<u>50,254,941</u>
Total expenditures	<u>48,627,923</u>	<u>859,882</u>	<u>49,487,805</u>	<u>50,254,941</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(45,389,926)</u>	<u>(840,604)</u>	<u>(46,230,530)</u>	<u>(46,997,666)</u>
Other financing sources (uses):				
Debt issuance	45,432,419	-	45,432,419	45,432,419
Sale of assets	769,550	-	769,550	769,550
Transfers in	99,950	-	99,950	99,950
Refund of escrow	<u>695,747</u>	<u>-</u>	<u>695,747</u>	<u>695,747</u>
Total other financing sources (uses)	<u>46,997,666</u>	<u>-</u>	<u>46,997,666</u>	<u>46,997,666</u>
Net change in fund balance	<u>\$ 1,607,740</u>	<u>(840,604)</u>	<u>\$ 767,136</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,607,740</u>		
Fund balance – ending		<u>\$ 767,136</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Unlimited Tax Road Bond Series 2007 Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 232,070	\$ -	\$ 232,070	\$ 232,070
Interest	<u>2,662,519</u>	<u>51,688</u>	<u>2,714,207</u>	<u>2,714,207</u>
Total revenues	<u>2,894,589</u>	<u>51,688</u>	<u>2,946,277</u>	<u>2,946,277</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>25,794,655</u>	<u>8,279,468</u>	<u>34,074,123</u>	<u>51,150,776</u>
Total expenditures	<u>25,794,655</u>	<u>8,279,468</u>	<u>34,074,123</u>	<u>51,150,776</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(22,900,066)</u>	<u>(8,227,780)</u>	<u>(31,127,846)</u>	<u>(48,204,499)</u>
Other financing sources (uses):				
Bond proceeds	48,190,000	-	48,190,000	48,190,000
Transfers in	<u>14,499</u>	<u>-</u>	<u>14,499</u>	<u>14,499</u>
Total other financing sources (uses)	<u>48,204,499</u>	<u>-</u>	<u>48,204,499</u>	<u>48,204,499</u>
Net change in fund balance	<u>\$ 25,304,433</u>	<u>(8,227,780)</u>	<u>\$ 17,076,653</u>	<u>\$ -</u>
Fund balance – beginning		<u>25,304,433</u>		
Fund balance – ending		<u>\$ 17,076,653</u>		

COLLIN COUNTY, TEXAS**Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Unlimited Tax Road Bond Series 2008 (2003 Bond Program Projects) Capital Projects Fund****From Inception and for the Year Ended September 30, 2010**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 487,000	\$ -	\$ 487,000	\$ 487,000
Interest	<u>203,926</u>	<u>26,978</u>	<u>230,904</u>	<u>230,904</u>
Total revenues	<u>690,926</u>	<u>26,978</u>	<u>717,904</u>	<u>717,904</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>6,885,635</u>	<u>3,660,107</u>	<u>10,545,742</u>	<u>16,697,904</u>
Total expenditures	<u>6,885,635</u>	<u>3,660,107</u>	<u>10,545,742</u>	<u>16,697,904</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,194,709)</u>	<u>(3,633,129)</u>	<u>(9,827,838)</u>	<u>(15,980,000)</u>
Other financing sources (uses):				
Debt issuance	<u>15,980,000</u>	<u>-</u>	<u>15,980,000</u>	<u>15,980,000</u>
Total other financing sources (uses)	<u>15,980,000</u>	<u>-</u>	<u>15,980,000</u>	<u>15,980,000</u>
Net change in fund balance	<u>\$ 9,785,291</u>	<u>(3,633,129)</u>	<u>\$ 6,152,162</u>	<u>\$ -</u>
Fund balance – beginning		<u>9,785,291</u>		
Fund balance – ending		<u>\$ 6,152,162</u>		

COLLIN COUNTY, TEXAS

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

Unlimited Tax Road Bond Series 2008 (2007 Bond Program Projects) Capital Projects Fund

From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>605,660</u>	\$ <u>340,850</u>	\$ <u>946,510</u>	\$ <u>946,510</u>
Total revenues	<u>605,660</u>	<u>340,850</u>	<u>946,510</u>	<u>946,510</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>6,754,218</u>	<u>3,720,155</u>	<u>10,474,373</u>	<u>25,966,510</u>
Total expenditures	<u>6,754,218</u>	<u>3,720,155</u>	<u>10,474,373</u>	<u>25,966,510</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,148,558)</u>	<u>(3,379,305)</u>	<u>(9,527,863)</u>	<u>(25,020,000)</u>
Other financing sources (uses):				
Debt issuance	<u>25,020,000</u>	<u>-</u>	<u>25,020,000</u>	<u>25,020,000</u>
Total other financing sources (uses)	<u>25,020,000</u>	<u>-</u>	<u>25,020,000</u>	<u>25,020,000</u>
Net change in fund balance	<u>\$ 18,871,442</u>	<u>(3,379,305)</u>	<u>\$ 15,492,137</u>	<u>\$ -</u>
Fund balance – beginning		<u>18,871,442</u>		
Fund balance – ending		<u>\$ 15,492,137</u>		

COLLIN COUNTY, TEXAS

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

Unlimited Tax Road and Refunding Bond Series 2009 Capital Projects Fund

From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>42,799</u>	\$ <u>18,467</u>	\$ <u>61,266</u>	\$ <u>61,266</u>
Total revenues	<u>42,799</u>	<u>18,467</u>	<u>61,266</u>	<u>61,266</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>-</u>	<u>983,322</u>	<u>983,322</u>	<u>10,215,591</u>
Total expenditures	<u>-</u>	<u>983,322</u>	<u>983,322</u>	<u>10,215,591</u>
Excess (deficiency) of revenues over (under) expenditures	<u>42,799</u>	<u>(964,855)</u>	<u>(922,056)</u>	<u>(10,154,325)</u>
Other financing sources (uses):				
Debt issuance	9,874,318	-	9,874,318	9,874,318
Premium on sale of bonds	<u>280,007</u>	<u>-</u>	<u>280,007</u>	<u>280,007</u>
Total other financing sources (uses)	<u>10,154,325</u>	<u>-</u>	<u>10,154,325</u>	<u>10,154,325</u>
Net change in fund balance	\$ <u><u>10,197,124</u></u>	<u>(964,855)</u>	\$ <u><u>9,232,269</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>10,197,124</u>		
Fund balance – ending		\$ <u><u>9,232,269</u></u>		

COLLIN COUNTY, TEXAS

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

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

From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>69</u>	\$ <u>8,917</u>	\$ <u>8,986</u>	\$ <u>8,986</u>
Total revenues	<u>69</u>	<u>8,917</u>	<u>8,986</u>	<u>8,986</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>-</u>	<u>1,988,288</u>	<u>1,988,288</u>	<u>5,646,986</u>
Total expenditures	<u>-</u>	<u>1,988,288</u>	<u>1,988,288</u>	<u>5,646,986</u>
Excess (deficiency) of revenues over (under) expenditures	<u>69</u>	<u>(1,979,371)</u>	<u>(1,979,302)</u>	<u>(5,638,000)</u>
Other financing sources (uses):				
Debt issuance	5,491,630	-	5,491,630	5,491,630
Premium on sale of bonds	<u>146,370</u>	<u>-</u>	<u>146,370</u>	<u>146,370</u>
Total other financing sources (uses)	<u>5,638,000</u>	<u>-</u>	<u>5,638,000</u>	<u>5,638,000</u>
Net change in fund balance	\$ <u><u>5,638,069</u></u>	(1,979,371)	\$ <u><u>3,658,698</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>5,638,069</u>		
Fund balance – ending		\$ <u><u>3,658,698</u></u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Capital Improvement Tax Notes Series 2002 Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>447,017</u>	\$ <u>9,734</u>	\$ <u>456,751</u>	\$ <u>456,751</u>
Total revenues	<u>447,017</u>	<u>9,734</u>	<u>456,751</u>	<u>456,751</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, and related services	<u>7,247,113</u>	<u>4,125</u>	<u>7,251,238</u>	<u>8,456,751</u>
Total expenditures	<u>7,247,113</u>	<u>4,125</u>	<u>7,251,238</u>	<u>8,456,751</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,800,096)</u>	<u>5,609</u>	<u>(6,794,487)</u>	<u>(8,000,000)</u>
Other financing sources (uses):				
Debt issuance	<u>8,000,000</u>	<u>-</u>	<u>8,000,000</u>	<u>8,000,000</u>
Total other financing sources (uses)	<u>8,000,000</u>	<u>-</u>	<u>8,000,000</u>	<u>8,000,000</u>
Net change in fund balance	\$ <u><u>1,199,904</u></u>	5,609	\$ <u><u>1,205,513</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>1,199,904</u>		
Fund balance – ending		\$ <u><u>1,205,513</u></u>		

COLLIN COUNTY, TEXAS

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

Tax Notes Series 2004 Capital Projects Fund

From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 905,784	\$ 70,657	\$ 976,441	\$ 976,441
Total revenues	<u>905,784</u>	<u>70,657</u>	<u>976,441</u>	<u>976,441</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, and related services	<u>6,263,674</u>	<u>-</u>	<u>6,263,674</u>	<u>12,958,798</u>
Total expenditures	<u>6,263,674</u>	<u>-</u>	<u>6,263,674</u>	<u>12,958,798</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,357,890)</u>	<u>70,657</u>	<u>(5,287,233)</u>	<u>(11,982,357)</u>
Other financing sources (uses):				
Debt issuance	11,932,000	-	11,932,000	11,932,000
Premium on sale of tax notes	<u>50,357</u>	<u>-</u>	<u>50,357</u>	<u>50,357</u>
Total other financing sources (uses)	<u>11,982,357</u>	<u>-</u>	<u>11,982,357</u>	<u>11,982,357</u>
Net change in fund balance	<u>\$ 6,624,467</u>	70,657	<u>\$ 6,695,124</u>	<u>\$ -</u>
Fund balance – beginning		<u>6,624,467</u>		
Fund balance – ending		<u>\$ 6,695,124</u>		

COLLIN COUNTY, TEXAS**Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual****Tax Notes Series 2006 Capital Projects Fund****From Inception and for the Year Ended September 30, 2010**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 1,153,567	\$ 110,180	\$ 1,263,747	\$ 1,263,747
Miscellaneous	<u>-</u>	<u>78,855</u>	<u>78,855</u>	<u>78,855</u>
Total revenues	<u>1,153,567</u>	<u>189,035</u>	<u>1,342,602</u>	<u>1,342,602</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, building construction, improvements, and related services	<u>6,488,377</u>	<u>2,127,122</u>	<u>8,615,499</u>	<u>16,415,602</u>
Total expenditures	<u>6,488,377</u>	<u>2,127,122</u>	<u>8,615,499</u>	<u>16,415,602</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,334,810)</u>	<u>(1,938,087)</u>	<u>(7,272,897)</u>	<u>(15,073,000)</u>
Other financing sources (uses):				
Debt issuance	15,000,000	-	15,000,000	15,000,000
Premium on sale of tax notes	<u>73,000</u>	<u>-</u>	<u>73,000</u>	<u>73,000</u>
Total other financing sources (uses)	<u>15,073,000</u>	<u>-</u>	<u>15,073,000</u>	<u>15,073,000</u>
Net change in fund balance	<u>\$ 9,738,190</u>	<u>(1,938,087)</u>	<u>\$ 7,800,103</u>	<u>\$ -</u>
Fund balance – beginning		<u>9,738,190</u>		
Fund balance – ending		<u>\$ 7,800,103</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Capital Improvement Tax Notes Series 1996 Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>42,644</u>	\$ <u>1</u>	\$ <u>42,645</u>	\$ <u>42,645</u>
Total revenues	<u>42,644</u>	<u>1</u>	<u>42,645</u>	<u>42,645</u>
Expenditures:				
Capital outlay:				
Renovate and purchase furniture and fixtures for existing buildings	<u>4,533,113</u>	<u>-</u>	<u>4,533,113</u>	<u>4,533,113</u>
Total expenditures	<u>4,533,113</u>	<u>-</u>	<u>4,533,113</u>	<u>4,533,113</u>
Excess (deficiency) of revenues over (under) expenditures	(<u>4,490,469</u>)	<u>1</u>	(<u>4,490,468</u>)	(<u>4,490,468</u>)
Other financing sources (uses):				
Debt issuance	4,500,254	-	4,500,254	4,500,254
Transfers out	<u>-</u>	(<u>9,786</u>)	(<u>9,786</u>)	(<u>9,786</u>)
Total other financing sources (uses)	<u>4,500,254</u>	(<u>9,786</u>)	<u>4,490,468</u>	<u>4,490,468</u>
Net change in fund balance	\$ <u>9,785</u>	(<u>9,785</u>)	\$ <u>-</u>	\$ <u>-</u>
Fund balance – beginning		<u>9,785</u>		
Fund balance – ending		\$ <u>-</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Capital Improvement Tax Notes Series 2001 Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>423,183</u>	\$ <u>1,008</u>	\$ <u>424,191</u>	\$ <u>424,191</u>
Total revenues	<u>423,183</u>	<u>1,008</u>	<u>424,191</u>	<u>424,191</u>
Expenditures:				
Capital outlay:				
Vehicles, software, and				
Courthouse renovations	<u>4,329,861</u>	<u>-</u>	<u>4,329,861</u>	<u>4,824,191</u>
Total expenditures	<u>4,329,861</u>	<u>-</u>	<u>4,329,861</u>	<u>4,824,191</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,906,678)</u>	<u>1,008</u>	<u>(3,905,670)</u>	<u>(4,400,000)</u>
Other financing sources (uses):				
Debt issuance	<u>4,400,000</u>	<u>-</u>	<u>4,400,000</u>	<u>4,400,000</u>
Total other financing sources (uses)	<u>4,400,000</u>	<u>-</u>	<u>4,400,000</u>	<u>4,400,000</u>
Net change in fund balance	\$ <u><u>493,322</u></u>	1,008	\$ <u><u>494,330</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>493,322</u>		
Fund balance – ending		\$ <u><u>494,330</u></u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual Capital Improvement Tax Notes Series 2001A Capital Projects Fund From Inception and for the Year Ended September 30, 2010

	<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	296,553	381	296,934	296,934
Total revenues	<u>2,183,925</u>	<u>381</u>	<u>2,184,306</u>	<u>2,184,306</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, and web project for voting system	6,474,143	-	6,474,143	6,659,218
Issuance cost	25,200	-	25,200	25,200
Total expenditures	<u>6,499,343</u>	<u>-</u>	<u>6,499,343</u>	<u>6,684,418</u>
Excess (deficiency) of revenues over (under) expenditures	(4,315,418)	381	(4,315,037)	(4,500,112)
Other financing sources (uses):				
Debt issuance	4,490,326	-	4,490,326	4,490,326
Transfers in	-	9,786	9,786	9,786
Total other financing sources (uses)	<u>4,490,326</u>	<u>9,786</u>	<u>4,500,112</u>	<u>4,500,112</u>
Net change in fund balance	<u>\$ 174,908</u>	10,167	<u>\$ 185,075</u>	<u>\$ -</u>
Fund balance – beginning		<u>174,908</u>		
Fund balance – ending		<u>\$ 185,075</u>		

COLLIN COUNTY, TEXAS
Combining Statement of Net Assets
Internal Service Funds
September 30, 2010

Assets	Liability Insurance	Workers' Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Animal Safety	Total
Current assets:								
Cash and cash equivalents	\$ 2,011,355	\$ 1,018,939	\$ 207,729	\$ 728,997	\$ 4,368,258	\$ 49,767	\$ 295,642	\$ 8,680,687
Investments	-	-	-	-	4,638,796	-	-	4,638,796
Receivables:								
Miscellaneous receivables	42,949	-	-	-	70,622	-	-	113,571
Total current assets	<u>2,054,304</u>	<u>1,018,939</u>	<u>207,729</u>	<u>728,997</u>	<u>9,077,676</u>	<u>49,767</u>	<u>295,642</u>	<u>13,433,054</u>
Capital assets (net of accumulated depreciation):								
Buildings and systems	-	-	-	-	-	-	2,444,252	2,444,252
Machinery and equipment	-	-	-	-	-	-	95,904	95,904
Total capital assets	-	-	-	-	-	-	2,540,156	2,540,156
Total assets	<u>\$ 2,054,304</u>	<u>\$ 1,018,939</u>	<u>\$ 207,729</u>	<u>\$ 728,997</u>	<u>\$ 9,077,676</u>	<u>\$ 49,767</u>	<u>\$ 2,835,798</u>	<u>\$ 15,973,210</u>
Liabilities								
Current liabilities:								
Accounts payable	70,760	24,571	26,768	-	2,557,689	31,876	6,949	2,718,613
Payroll payable	-	-	-	-	7,510	-	16,688	24,198
Claims payable	446,232	637,974	-	-	855,183	-	-	1,939,389
Total current liabilities	<u>516,992</u>	<u>662,545</u>	<u>26,768</u>	<u>-</u>	<u>3,420,382</u>	<u>31,876</u>	<u>23,637</u>	<u>4,682,200</u>
Noncurrent liabilities:								
Advance from other funds	-	-	-	-	-	-	1,417,037	1,417,037
Total liabilities	<u>516,992</u>	<u>662,545</u>	<u>26,768</u>	<u>-</u>	<u>3,420,382</u>	<u>31,876</u>	<u>1,440,674</u>	<u>6,099,237</u>
Net assets								
Net assets, invested in capital assets	-	-	-	-	-	-	2,540,156	2,540,156
Unrestricted	<u>1,537,312</u>	<u>356,394</u>	<u>180,961</u>	<u>728,997</u>	<u>5,657,294</u>	<u>17,891</u>	<u>(1,145,032)</u>	<u>7,333,817</u>
Total net assets	<u>\$ 1,537,312</u>	<u>\$ 356,394</u>	<u>\$ 180,961</u>	<u>\$ 728,997</u>	<u>\$ 5,657,294</u>	<u>\$ 17,891</u>	<u>\$ 1,395,124</u>	<u>\$ 9,873,973</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2010

	<u>Liability Insurance</u>	<u>Workers' Compensation Insurance</u>	<u>Flexible Benefits</u>	<u>Unemployment Assessment</u>	<u>Insurance Claim</u>	<u>Employee Paid Benefits</u>	<u>Animal Safety</u>	<u>Total</u>
Operating revenues:								
Premiums	\$ 1,075,000	\$ 450,000	\$ 2,780,071	\$ 369,312	\$ 17,461,284	\$ 387,304	\$ -	\$ 22,522,971
Charges for services	-	-	-	-	-	-	1,335,812	1,335,812
Other	55,391	-	-	-	1,178,241	-	1,497	1,235,129
Total operating revenues	<u>1,130,391</u>	<u>450,000</u>	<u>2,780,071</u>	<u>369,312</u>	<u>18,639,525</u>	<u>387,304</u>	<u>1,337,309</u>	<u>25,093,912</u>
Operating expenses:								
Administration	-	32,447	-	-	2,383,924	-	804,883	3,221,254
Benefits	991,992	501,537	2,783,169	143,474	18,475,822	434,568	-	23,330,562
Depreciation	-	-	-	-	-	-	98,876	98,876
Total operating expenses	<u>991,992</u>	<u>533,984</u>	<u>2,783,169</u>	<u>143,474</u>	<u>20,859,746</u>	<u>434,568</u>	<u>903,759</u>	<u>26,650,692</u>
Operating income (loss)	138,399	(83,984)	(3,098)	225,838	(2,220,221)	(47,264)	433,550	(1,556,780)
Nonoperating revenues (expenses):								
Interest income	<u>2,522</u>	<u>1,773</u>	<u>-</u>	<u>2,060</u>	<u>121,772</u>	<u>-</u>	<u>331</u>	<u>128,458</u>
Total nonoperating revenues (expenses)	<u>2,522</u>	<u>1,773</u>	<u>-</u>	<u>2,060</u>	<u>121,772</u>	<u>-</u>	<u>331</u>	<u>128,458</u>
Change in net assets	140,921	(82,211)	(3,098)	227,898	(2,098,449)	(47,264)	433,881	(1,428,322)
Total net assets – beginning	<u>1,396,391</u>	<u>438,605</u>	<u>184,059</u>	<u>501,099</u>	<u>7,755,743</u>	<u>65,155</u>	<u>961,243</u>	<u>11,302,295</u>
Total net assets – ending	<u>\$ 1,537,312</u>	<u>\$ 356,394</u>	<u>\$ 180,961</u>	<u>\$ 728,997</u>	<u>\$ 5,657,294</u>	<u>\$ 17,891</u>	<u>\$ 1,395,124</u>	<u>\$ 9,873,973</u>

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended September 30, 2010

	Liability Insurance	Workers' Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Animal Safety	Total
Cash flows from operating activities:								
Receipts from customers and users	\$ 1,075,000	\$ 450,000	\$ 2,780,070	\$ 369,312	\$ 17,513,795	\$ 387,303	\$ 1,337,717	\$ 23,913,197
Insurance recovery	19,154	-	-	-	1,178,241	-	-	1,197,395
Administration costs	-	(32,447)	-	-	(2,383,924)	-	(1,277,443)	(3,693,814)
Benefits paid	(932,976)	(501,940)	(2,781,037)	(143,474)	(18,363,753)	(431,173)	-	(23,154,353)
Net cash provided (used) by operating activities	<u>161,178</u>	<u>(84,387)</u>	<u>(967)</u>	<u>225,838</u>	<u>(2,055,641)</u>	<u>(43,870)</u>	<u>60,274</u>	<u>(1,737,575)</u>
Cash flows from investing activities:								
Sale (purchase) of investments	-	-	-	-	(105,958)	-	-	(105,958)
Interest income	<u>2,522</u>	<u>1,773</u>	<u>-</u>	<u>2,060</u>	<u>121,772</u>	<u>-</u>	<u>331</u>	<u>128,458</u>
Net cash provided by investing activities	<u>2,522</u>	<u>1,773</u>	<u>-</u>	<u>2,060</u>	<u>15,814</u>	<u>-</u>	<u>331</u>	<u>22,500</u>
Net increase (decrease) in cash and cash equivalents	163,700	(82,614)	(967)	227,898	(2,039,827)	(43,870)	60,605	(1,715,075)
Cash and cash equivalents – October 1, 2009	<u>1,847,655</u>	<u>1,101,553</u>	<u>208,696</u>	<u>501,099</u>	<u>6,408,085</u>	<u>93,637</u>	<u>235,037</u>	<u>10,395,762</u>
Cash and cash equivalents – September 30, 2010	<u>\$ 2,011,355</u>	<u>\$ 1,018,939</u>	<u>\$ 207,729</u>	<u>\$ 728,997</u>	<u>\$ 4,368,258</u>	<u>\$ 49,767</u>	<u>\$ 295,642</u>	<u>\$ 8,680,687</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	<u>138,399</u>	<u>(83,984)</u>	<u>(3,098)</u>	<u>225,838</u>	<u>(2,220,221)</u>	<u>(47,264)</u>	<u>433,550</u>	<u>(1,556,780)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation expense	-	-	-	-	-	-	98,876	98,876
(Increase) decrease in intergovernmental receivable	(36,238)	-	-	-	(70,318)	-	356	(106,200)
(Increase) decrease in travel advance receivable	-	-	-	-	-	-	51	51
(Increase) decrease in due from other funds	-	-	-	-	122,829	-	-	122,829
Increase (decrease) in accounts payable	59,017	(403)	2,131	-	110,720	3,394	513	175,372
Increase (decrease) in payroll payable	-	-	-	-	1,349	-	4,903	6,252
Increase (decrease) in due to other funds	-	-	-	-	-	-	(194,568)	(194,568)
Increase (decrease) in advance from other funds	-	-	-	-	-	-	(283,407)	(283,407)
Total adjustments	<u>22,779</u>	<u>(403)</u>	<u>2,131</u>	<u>-</u>	<u>164,580</u>	<u>3,394</u>	<u>(373,276)</u>	<u>(180,795)</u>
Net cash provided (used) by operating activities	<u>\$ 161,178</u>	<u>\$ (84,387)</u>	<u>\$ (967)</u>	<u>\$ 225,838</u>	<u>\$ (2,055,641)</u>	<u>\$ (43,870)</u>	<u>\$ 60,274</u>	<u>\$ (1,737,575)</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Fiscal Year Ended September 30, 2010

<u>UNCLAIMED HOLDINGS</u>	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>Assets</u>				
Cash and cash equivalents	\$ 341,429	\$ 623,088	\$ 320,162	\$ 644,355
Total assets	<u>\$ 341,429</u>	<u>\$ 623,088</u>	<u>\$ 320,162</u>	<u>\$ 644,355</u>
<u>Liabilities</u>				
Due to others	\$ 341,429	\$ 306,909	\$ 3,983	\$ 644,355
Total liabilities	<u>\$ 341,429</u>	<u>\$ 306,909</u>	<u>\$ 3,983</u>	<u>\$ 644,355</u>
 <u>STATE FEES AGENCY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,057,049	\$ 5,394,039	\$ 5,225,965	\$ 1,225,123
Due from other agency funds	-	81,552	81,552	-
Miscellaneous receivables	36,914	2,165	36,914	2,165
Total assets	<u>\$ 1,093,963</u>	<u>\$ 5,477,756</u>	<u>\$ 5,344,431</u>	<u>\$ 1,227,288</u>
<u>Liabilities</u>				
Due to other governments	\$ 128,234	\$ 4,322,095	\$ 3,223,041	\$ 1,227,288
Due to others/vouchers payable	965,729	46,516	1,012,245	-
Total liabilities	<u>\$ 1,093,963</u>	<u>\$ 4,368,611</u>	<u>\$ 4,235,286</u>	<u>\$ 1,227,288</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2010

<u>SHERIFF</u>	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 5,987,201	\$ 5,987,201	\$ -
Total assets	<u>\$ -</u>	<u>\$ 5,987,201</u>	<u>\$ 5,987,201</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 1,087,020	\$ 1,087,020	\$ -
Due to other agency funds	-	3,854,629	3,854,629	-
Due to others	-	545,853	545,853	-
Total liabilities	<u>\$ -</u>	<u>\$ 5,487,502</u>	<u>\$ 5,487,502</u>	<u>\$ -</u>
 <u>DISTRICT CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 1,822,197	\$ 2,829,930	\$ 2,865,626	\$ 1,786,501
Investments	<u>2,227,060</u>	<u>418,846</u>	<u>776,078</u>	<u>1,869,828</u>
Total assets	<u>\$ 4,049,257</u>	<u>\$ 3,248,776</u>	<u>\$ 3,641,704</u>	<u>\$ 3,656,329</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 4,049,257</u>	<u>\$ 3,248,776</u>	<u>\$ 3,641,704</u>	<u>\$ 3,656,329</u>
Total liabilities	<u>\$ 4,049,257</u>	<u>\$ 3,248,776</u>	<u>\$ 3,641,704</u>	<u>\$ 3,656,329</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2010

<u>DISTRICT CLERK - OTHER</u>	<u>Balance October 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2010</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 895,159	\$ 5,644,058	\$ 5,768,530	\$ 770,687
Total assets	<u>\$ 895,159</u>	<u>\$ 5,644,058</u>	<u>\$ 5,768,530</u>	<u>\$ 770,687</u>
<u>Liabilities</u>				
Due to other governments	\$ 700	\$ 6,710	\$ 1,460	\$ 5,950
Due to other agency funds	-	1,112,975	1,112,975	-
Cash bonds outstanding	818,428	725,670	865,088	679,010
Cost deposits outstanding	76,031	140,924	131,228	85,727
Child support payable	-	95,792	95,792	-
Total liabilities	<u>\$ 895,159</u>	<u>\$ 2,082,071</u>	<u>\$ 2,206,543</u>	<u>\$ 770,687</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,371,596	\$ 19,286,103	\$ 18,971,329	\$ 3,686,370
Investments	6,805,898	6,425,059	5,386,447	7,844,510
Total assets	<u>\$ 10,177,494</u>	<u>\$ 25,711,162</u>	<u>\$ 24,357,776</u>	<u>\$ 11,530,880</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 10,177,494	\$ 25,711,162	\$ 24,357,776	\$ 11,530,880
Total liabilities	<u>\$ 10,177,494</u>	<u>\$ 25,711,162</u>	<u>\$ 24,357,776</u>	<u>\$ 11,530,880</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2010

<u>COUNTY CLERK - OTHER</u>	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>Assets</u>				
Cash and cash equivalents	\$ 2,062,497	\$ 15,729,936	\$ 16,063,008	\$ 1,729,425
Miscellaneous receivables	<u>-</u>	<u>327</u>	<u>327</u>	<u>-</u>
Total assets	<u>\$ 2,062,497</u>	<u>\$ 15,730,263</u>	<u>\$ 16,063,335</u>	<u>\$ 1,729,425</u>
<u>Liabilities</u>				
Due to other governments	\$ 695	\$ 13,359	\$ 13,544	\$ 510
Due to other agency funds	-	1,605,864	1,605,864	-
Due to others/vouchers payable	15,021	5,808,741	5,822,539	1,223
Cash bonds outstanding	<u>2,046,781</u>	<u>3,953,351</u>	<u>4,272,440</u>	<u>1,727,692</u>
Total liabilities	<u>\$ 2,062,497</u>	<u>\$ 11,381,315</u>	<u>\$ 11,714,387</u>	<u>\$ 1,729,425</u>
 <u>TAX ASSESSOR/COLLECTOR</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 9,730,063	\$ 1,647,977,069	\$ 1,647,063,837	\$ 10,643,295
Miscellaneous receivables	<u>35,243</u>	<u>6,944,905</u>	<u>6,948,304</u>	<u>31,844</u>
Total assets	<u>\$ 9,765,306</u>	<u>\$ 1,654,921,974</u>	<u>\$ 1,654,012,141</u>	<u>\$ 10,675,139</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,500,293	\$ 1,449,230,646	\$ 1,448,994,592	\$ 5,736,347
Due to others/vouchers payable	<u>4,265,013</u>	<u>363,779,533</u>	<u>363,105,754</u>	<u>4,938,792</u>
Total liabilities	<u>\$ 9,765,306</u>	<u>\$ 1,813,010,179</u>	<u>\$ 1,812,100,346</u>	<u>\$ 10,675,139</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2010

JUSTICE OF THE PEACE, <u>PRECINCT 3-1</u>	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>Assets</u>				
Cash and cash equivalents	\$ 127,764	\$ 738,561	\$ 856,010	\$ 10,315
Total assets	\$ 127,764	\$ 738,561	\$ 856,010	\$ 10,315
<u>Liabilities</u>				
Due to other governments	\$ 500	\$ 9,599	\$ 10,079	\$ 20
Due to other agency funds	-	222,516	222,516	-
Due to others/vouchers payable	127,264	35,806	152,775	10,295
Total liabilities	\$ 127,764	\$ 267,921	\$ 385,370	\$ 10,315
 <u>JUSTICE OF THE PEACE, PRECINCT 3-2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 18,073	\$ 496,837	\$ 498,402	\$ 16,508
Total assets	\$ 18,073	\$ 496,837	\$ 498,402	\$ 16,508
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 9,906	\$ 9,906	\$ -
Due to other agency funds	-	136,920	136,920	-
Due to others/vouchers payable	18,073	47,833	49,398	16,508
Total liabilities	\$ 18,073	\$ 194,659	\$ 196,224	\$ 16,508

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2010

<u>JUSTICE OF THE PEACE, PRECINCT 4</u>	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>Assets</u>				
Cash and cash equivalents	\$ 254,713	\$ 2,076,857	\$ 2,168,980	\$ 162,590
Total assets	<u>\$ 254,713</u>	<u>\$ 2,076,857</u>	<u>\$ 2,168,980</u>	<u>\$ 162,590</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 1,254	\$ 1,254	\$ -
Due to other agency funds	-	583,130	583,130	-
Due to others/vouchers receivable	254,713	467,792	559,915	162,590
Total liabilities	<u>\$ 254,713</u>	<u>\$ 1,052,176</u>	<u>\$ 1,144,299</u>	<u>\$ 162,590</u>
<u>COMMUNITY SUPERVISION - OPERATING</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3,797,099	\$ 8,267,406	\$ 8,958,680	\$ 3,105,825
Miscellaneous receivables	314,807	2,223,407	2,187,739	350,475
Total assets	<u>\$ 4,111,906</u>	<u>\$ 10,490,813</u>	<u>\$ 11,146,419</u>	<u>\$ 3,456,300</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 4,111,906	\$ 12,518,339	\$ 13,173,945	\$ 3,456,300
Total liabilities	<u>\$ 4,111,906</u>	<u>\$ 12,518,339</u>	<u>\$ 13,173,945</u>	<u>\$ 3,456,300</u>
<u>BAIL SECURITY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 54,750	\$ 66,789	\$ -	\$ 121,539
Noncash security deposits	3,114,153	-	148,679	2,965,474
Total assets	<u>\$ 3,168,903</u>	<u>\$ 66,789</u>	<u>\$ 148,679</u>	<u>\$ 3,087,013</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,168,903	\$ 66,789	\$ 148,679	\$ 3,087,013
Total liabilities	<u>\$ 3,168,903</u>	<u>\$ 66,789</u>	<u>\$ 148,679</u>	<u>\$ 3,087,013</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2010

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 5,064	\$ 172,510	\$ 174,442	\$ 3,132
Total assets	<u>\$ 5,064</u>	<u>\$ 172,510</u>	<u>\$ 174,442</u>	<u>\$ 3,132</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 125,852	\$ 125,852	\$ -
Due to others/vouchers payable	<u>5,064</u>	<u>50,303</u>	<u>52,235</u>	<u>3,132</u>
Total liabilities	<u>\$ 5,064</u>	<u>\$ 176,155</u>	<u>\$ 178,087</u>	<u>\$ 3,132</u>
 <u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 820,809	\$ 6,975,250	\$ 6,906,340	\$ 889,719
Total assets	<u>\$ 820,809</u>	<u>\$ 6,975,250</u>	<u>\$ 6,906,340</u>	<u>\$ 889,719</u>
<u>Liabilities</u>				
Due to other governments	\$ 276	\$ 7,335	\$ 6,873	\$ 738
Due to other agency funds	-	32,644	32,644	-
Due to others/vouchers payable	<u>820,533</u>	<u>2,949,417</u>	<u>2,880,969</u>	<u>888,981</u>
Total liabilities	<u>\$ 820,809</u>	<u>\$ 2,989,396</u>	<u>\$ 2,920,486</u>	<u>\$ 889,719</u>
 <u>INMATE TRUST</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 31,792	\$ 2,736,203	\$ 2,705,309	\$ 62,686
Total assets	<u>\$ 31,792</u>	<u>\$ 2,736,203</u>	<u>\$ 2,705,309</u>	<u>\$ 62,686</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 31,792</u>	<u>\$ 2,736,203</u>	<u>\$ 2,705,309</u>	<u>\$ 62,686</u>
Total liabilities	<u>\$ 31,792</u>	<u>\$ 2,736,203</u>	<u>\$ 2,705,309</u>	<u>\$ 62,686</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2010

<u>DISTRICT ATTORNEY TRUST</u>	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>Assets</u>				
Cash and cash equivalents	\$ 90,794	\$ 981,698	\$ 972,029	\$ 100,463
Total assets	<u>\$ 90,794</u>	<u>\$ 981,698</u>	<u>\$ 972,029</u>	<u>\$ 100,463</u>
<u>Liabilities</u>				
Due to others	\$ 90,794	\$ 981,698	\$ 972,029	\$ 100,463
Total liabilities	<u>\$ 90,794</u>	<u>\$ 981,698</u>	<u>\$ 972,029</u>	<u>\$ 100,463</u>
 <u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 103,641	\$ 103,641	\$ -
Total assets	<u>\$ -</u>	<u>\$ 103,641</u>	<u>\$ 103,641</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 103,731	\$ 103,731	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 103,731</u>	<u>\$ 103,731</u>	<u>\$ -</u>
 <u>JAIL COMMISSARY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 999,208	\$ 442,792	\$ 262,694	\$ 1,179,306
Total assets	<u>\$ 999,208</u>	<u>\$ 442,792</u>	<u>\$ 262,694</u>	<u>\$ 1,179,306</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 999,208	\$ 442,792	\$ 262,694	\$ 1,179,306
Total liabilities	<u>\$ 999,208</u>	<u>\$ 442,792</u>	<u>\$ 262,694</u>	<u>\$ 1,179,306</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2010

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>CONSTABLE, PRECINCT 1</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 299,827	\$ 299,827	\$ -
Total assets	\$ -	\$ 299,827	\$ 299,827	\$ -
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 81,130	\$ 81,130	\$ -
Due to other agency funds	-	13,628	13,628	-
Due to others/vouchers payable	-	132,502	132,502	-
Total liabilities	\$ -	\$ 227,260	\$ 227,260	\$ -
<u>CONSTABLE, PRECINCT 2</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 57,791	\$ 56,271	\$ 1,520
Total assets	\$ -	\$ 57,791	\$ 56,271	\$ 1,520
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 626	\$ 626	\$ -
Due to others/vouchers payable	-	45,126	43,606	1,520
Total liabilities	\$ -	\$ 45,752	\$ 44,232	\$ 1,520
<u>CONSTABLE, PRECINCT 3</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 7,248	\$ 323,631	\$ 314,690	\$ 16,189
Total assets	\$ 7,248	\$ 323,631	\$ 314,690	\$ 16,189
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 69,592	\$ 69,592	\$ -
Due to other agency funds	-	180,646	180,646	-
Due to others/vouchers payable	7,248	72,426	63,485	16,189
Total liabilities	\$ 7,248	\$ 322,664	\$ 313,723	\$ 16,189

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets
and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2010

<u>CONSTABLE, PRECINCT 4</u>	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>Assets</u>				
Cash and cash equivalents	\$ 7,384	\$ 81,117	\$ 83,175	\$ 5,326
Total assets	<u>\$ 7,384</u>	<u>\$ 81,117</u>	<u>\$ 83,175</u>	<u>\$ 5,326</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 584	\$ 584	\$ -
Due to others/vouchers payable	<u>7,384</u>	<u>17,249</u>	<u>19,307</u>	<u>5,326</u>
Total liabilities	<u>\$ 7,384</u>	<u>\$ 17,833</u>	<u>\$ 19,891</u>	<u>\$ 5,326</u>
 <u>DISTRICT ATTORNEY</u> <u>SEIZED FUNDS REGISTRY</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 3	\$ -	\$ -	\$ 3
Total assets	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3	\$ -	\$ -	\$ 3
Total liabilities	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>

(continued)

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities

All Agency Funds, continued

For the Fiscal Year Ended September 30, 2010

TOTALS - ALL AGENCY FUNDS	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>Assets</u>				
Cash and cash equivalents	\$ 25,513,981	\$ 1,729,297,084	\$ 1,728,632,200	\$ 26,178,865
Investments	9,032,958	6,843,905	6,162,525	9,714,338
Assets held as security deposits	3,114,153	-	148,679	2,965,474
Receivables:				
Due from other agency funds	-	81,552	81,552	-
Miscellaneous receivables	<u>386,964</u>	<u>9,170,804</u>	<u>9,173,284</u>	<u>384,484</u>
 Total assets	 <u>\$ 38,048,056</u>	 <u>\$ 1,745,393,345</u>	 <u>\$ 1,744,198,240</u>	 <u>\$ 39,243,161</u>
<u>Liabilities</u>				
Due to other governments	\$ 5,630,698	\$ 1,454,887,951	\$ 1,453,547,796	\$ 6,970,853
Due to other agency funds	-	8,500,460	8,500,460	-
Due to others/vouchers payable	29,476,118	420,214,232	419,910,471	29,779,879
Cash bonds outstanding	2,865,209	4,679,021	5,137,528	2,406,702
Cost deposits outstanding	76,031	140,924	131,228	85,727
Child support payable	<u>-</u>	<u>95,792</u>	<u>95,792</u>	<u>-</u>
 Total liabilities	 <u>\$ 38,048,056</u>	 <u>\$ 1,888,518,380</u>	 <u>\$ 1,887,323,275</u>	 <u>\$ 39,243,161</u>

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STATISTICAL SECTION

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STATISTICAL SECTION

(unaudited)

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

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Table 5.3 - Capital Asset Statistics by Function/Program	

Sources:

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

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FINANCIAL TRENDS

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Section 1 - Financial Trends

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

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities									
Invested in capital assets, net of related debt	\$ 204,428	\$ 215,382	\$ 210,505	\$ 216,934	\$ 215,624	\$ 241,239	\$ 253,798	\$ 280,844	\$ 176,755
Restricted	28,814	26,640	25,219	26,830	26,606	28,220	25,727	25,019	19,376
Unrestricted	<u>101,674</u>	<u>105,349</u>	<u>108,959</u>	<u>86,923</u>	<u>116,737</u>	<u>145,329</u>	<u>152,387</u>	<u>144,905</u>	<u>205,229</u>
Total net assets, governmental activities	<u>\$ 334,916</u>	<u>\$ 347,371</u>	<u>\$ 344,683</u>	<u>\$ 330,687</u>	<u>\$ 358,967</u>	<u>\$ 414,788</u>	<u>\$ 431,912</u>	<u>\$ 450,768</u>	<u>\$ 401,360</u>
Business-type activities									
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,887	\$ 14,131
Restricted	-	-	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,883)</u>	<u>(14,117)</u>
Total net assets, business-type activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 14</u>
Primary government									
Invested in capital assets, net of related debt	\$ 204,428	\$ 215,382	\$ 210,505	\$ 216,934	\$ 215,624	\$ 241,239	\$ 253,798	\$ 287,731	\$ 190,886
Restricted	28,814	26,640	25,219	26,830	26,606	28,220	25,727	25,019	19,376
Unrestricted	<u>101,674</u>	<u>105,349</u>	<u>108,959</u>	<u>86,843</u>	<u>116,671</u>	<u>145,291</u>	<u>152,387</u>	<u>138,022</u>	<u>191,112</u>
Total net assets, primary government	<u>\$ 334,916</u>	<u>\$ 347,371</u>	<u>\$ 344,683</u>	<u>\$ 330,607</u>	<u>\$ 358,901</u>	<u>\$ 414,750</u>	<u>\$ 431,912</u>	<u>\$ 450,772</u>	<u>\$ 401,374</u>

(1) GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets.
This statement was implemented in fiscal year 2002; therefore, there are only nine years of data presented in this table.

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

COLLIN COUNTY, TEXAS

Table 1.2 - Changes in Net Assets

Last Nine Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Expenses									
<i>Governmental activities:</i>									
General administration	\$ 16,428	\$ 15,268	\$ 15,961	\$ 26,432	\$ 23,366	\$ 24,506	\$ 28,473	\$ 34,518	\$ 36,469
Judicial	9,865	11,219	12,324	13,130	13,943	14,983	16,910	17,195	17,436
Financial administration	5,606	6,501	7,558	7,905	8,072	9,041	10,183	10,891	10,754
Legal	6,979	7,582	8,382	8,619	8,828	9,580	10,793	11,254	11,436
Public facilities	10,804	12,653	15,696	13,509	13,205	18,574	17,751	18,129	16,981
Equipment services	2,245	2,155	2,322	2,418	2,501	2,223	2,558	2,320	2,485
Public safety	33,302	38,547	42,741	44,463	48,525	53,331	61,213	61,904	62,473
Public transportation	19,377	28,584	16,490	54,856	28,557	9,642	35,834	25,491	87,757
Health and welfare	9,415	12,942	13,522	13,977	14,320	15,065	17,814	18,369	19,088
Culture and recreation	717	951	5,216	1,079	1,619	1,547	1,617	1,720	1,622
Conservation	208	317	278	393	264	320	317	295	293
Debt service, interest and fiscal charges	11,020	10,485	9,382	14,600	15,436	14,639	17,618	19,267	17,079
Total governmental activities expenses	125,966	147,204	149,872	201,381	178,636	173,451	221,081	221,353	283,873
Total primary government expenses	\$ 125,966	\$ 147,204	\$ 149,872	\$ 201,381	\$ 178,636	\$ 173,451	\$ 221,081	\$ 221,353	\$ 283,873
Program revenues									
<i>Governmental activities:</i>									
Charges for service:									
General administration	\$ 6,084	\$ 7,901	\$ 7,258	\$ 7,326	\$ 9,730	\$ 9,575	\$ 8,383	\$ 7,440	\$ 7,174
Judicial	1,679	1,782	4,022	4,376	2,512	3,769	4,745	4,762	4,688
Financial administration	1,710	1,725	2,417	1,357	2,512	2,709	2,832	3,075	2,850
Legal	341	167	181	176	239	187	270	256	293
Public facilities	11	11	11	12	9	64	1,382	576	244
Equipment services	-	-	-	-	-	-	-	1	1
Public safety	6,827	5,222	4,030	7,690	9,194	11,081	9,185	9,412	9,061
Public transportation	10,046	10,848	9,485	10,816	11,396	12,348	17,789	15,206	13,345
Health and welfare	1,647	1,423	1,501	1,539	609	604	1,347	1,112	602
Culture and recreation	62	63	88	108	-	-	82	33	25
Debt service, interest and fiscal charges	-	-	-	-	-	-	631	175	314
Operating grants and contributions	8,551	8,083	6,692	11,390	18,430	23,593	14,239	16,374	14,337
Capital grants and contributions	118	99	124	1,291	1,190	1,218	465	1,064	631
Total governmental activities program revenue	37,076	37,324	35,809	46,081	55,821	65,148	61,350	59,486	53,565
Total primary government program revenues	\$ 37,076	\$ 37,324	\$ 35,809	\$ 46,081	\$ 55,821	\$ 65,148	\$ 61,350	\$ 59,486	\$ 53,565

(continued)

COLLIN COUNTY, TEXAS

Table 1.2 - Changes in Net Assets

Last Nine Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Net (expense)revenue									
Governmental activities	\$(88,890)	\$(109,880)	\$(114,063)	\$(155,300)	\$(122,815)	\$(108,303)	\$(159,731)	\$(161,867)	\$(230,308)
Total primary government net expense	<u>\$(88,890)</u>	<u>\$(109,880)</u>	<u>\$(114,063)</u>	<u>\$(155,300)</u>	<u>\$(122,815)</u>	<u>\$(108,303)</u>	<u>\$(159,731)</u>	<u>\$(161,867)</u>	<u>\$(230,308)</u>
General revenue and other changes in net assets									
<i>Governmental activities:</i>									
Property taxes	106,311	118,291	125,285	132,226	142,929	154,165	170,960	174,895	176,006
Mixed beverage tax	1,052	1,098	1,209	1,296	1,524	1,831	2,005	2,065	2,389
Motor fuel tax	57	57	-	-	-	-	-	-	-
Unrestricted investment earnings	3,443	2,464	3,737	8,275	6,602	8,948	7,486	3,690	2,301
Gain on sale of capital assets	158	204	116	253	-	-	-	-	-
Miscellaneous	316	221	74	90	54	115	105	73	203
Extraordinary item-proceeds from punitive damages	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,320</u>	<u>-</u>	<u>-</u>
Total governmental activities:	<u>\$ 111,337</u>	<u>\$ 122,335</u>	<u>\$ 130,421</u>	<u>\$ 142,140</u>	<u>\$ 151,109</u>	<u>\$ 165,059</u>	<u>\$ 180,556</u>	<u>\$ 180,723</u>	<u>\$ 180,899</u>
<i>Business-type activities:</i>									
Unrestricted investment earnings	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>10</u>
Total business-type activities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>10</u>
Total primary government:	<u>\$ 111,337</u>	<u>\$ 122,335</u>	<u>\$ 130,421</u>	<u>\$ 142,140</u>	<u>\$ 151,109</u>	<u>\$ 165,059</u>	<u>\$ 180,556</u>	<u>\$ 180,727</u>	<u>\$ 180,909</u>
Changes in net assets									
Governmental activities	\$ 22,447	\$ 12,455	\$ 16,358	\$(13,160)	\$ 28,294	\$ 56,756	\$ 20,825	\$ 18,856	\$(49,409)
Business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>10</u>
Total governmental unit	<u>\$ 22,447</u>	<u>\$ 12,455</u>	<u>\$ 16,358</u>	<u>\$(13,160)</u>	<u>\$ 28,294</u>	<u>\$ 56,756</u>	<u>\$ 20,825</u>	<u>\$ 18,860</u>	<u>\$(49,399)</u>

(1) GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets. This statement was implemented in fiscal year 2002; therefore, there are only nine years of data presented in this table.

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

	Fiscal Year								
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<i>General Fund:</i>									
Reserved	\$ 2,147	\$ 5,419	\$ 2,620	\$ 6,521	\$ 3,926	\$ 10,601	\$ 5,655	\$ 8,964	\$ 3,352
Unreserved									
Designated	9,046	9,069	9,698	9,782	10,050	10,583	13,126	9,336	9,422
Undesignated	<u>56,419</u>	<u>61,411</u>	<u>71,615</u>	<u>74,515</u>	<u>93,664</u>	<u>101,067</u>	<u>110,732</u>	<u>115,326</u>	<u>132,633</u>
Total general fund	<u>67,612</u>	<u>75,899</u>	<u>83,933</u>	<u>90,818</u>	<u>107,640</u>	<u>122,251</u>	<u>129,513</u>	<u>133,626</u>	<u>145,407</u>
<i>All Other Governmental Funds:</i>									
Reserved	123,556	109,217	156,163	184,967	183,939	216,664	228,303	237,162	193,856
Unreserved									
Designated									
Special revenue funds	314	349	-	-	696	1,089	1,438	1,499	-
Capital project funds	279	347	546	567	-	-	-	-	-
Undesignated									
Special revenue funds	<u>14,904</u>	<u>17,902</u>	<u>14,557</u>	<u>11,605</u>	<u>13,814</u>	<u>17,656</u>	<u>15,184</u>	<u>18,574</u>	<u>18,877</u>
Total all other governmental funds	<u>\$ 139,053</u>	<u>\$ 127,815</u>	<u>\$ 171,266</u>	<u>\$ 197,139</u>	<u>\$ 198,449</u>	<u>\$ 235,409</u>	<u>\$ 244,925</u>	<u>\$ 257,235</u>	<u>\$ 212,733</u>

- (1) Due to changes in the County's fund structure connected with the implementation of GASB Statement 34, fund balance information is available back to 2002 only.

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues										
Taxes	\$ 92,273	\$ 107,122	\$ 119,421	\$ 124,916	\$ 132,442	\$ 142,390	\$ 154,670	\$ 171,078	\$ 174,870	\$ 175,494
Fees and permits	9,723	10,896	11,211	10,355	11,444	12,420	26,831	25,819	24,894	23,353
Federal and State funds	6,645	3,960	5,600	6,588	11,820	8,473	11,831	13,692	16,004	15,231
Charges for service	12,618	11,726	14,267	15,627	15,039	19,245	7,602	8,789	8,879	8,998
Fines and forfeitures	2,386	2,521	2,378	3,110	4,116	4,518	4,415	5,143	4,570	3,879
Other local government funds	-	-	-	-	-	-	-	-	407	238
Rental revenues	-	-	-	-	-	-	-	-	1,145	1,153
Investment earnings	12,077	7,477	4,307	4,023	8,462	16,744	21,591	15,253	7,268	4,028
Miscellaneous	2,249	2,534	2,839	2,601	3,962	1,286	1,422	2,696	2,089	1,356
Total revenues	<u>137,971</u>	<u>146,236</u>	<u>160,023</u>	<u>167,220</u>	<u>187,285</u>	<u>205,076</u>	<u>228,362</u>	<u>242,470</u>	<u>240,126</u>	<u>233,730</u>
Expenditures										
General administration	13,901	17,034	16,909	21,515	24,042	22,428	20,389	21,728	25,055	29,859
Judicial	8,552	9,733	11,254	12,126	13,255	14,370	15,407	15,692	15,922	16,273
Financial administration	4,909	5,527	6,720	7,548	7,963	8,319	9,325	9,512	9,977	9,970
Legal	6,017	6,898	7,657	8,302	8,697	8,898	9,808	10,005	10,529	10,906
Public facilities	7,252	7,110	7,766	8,426	8,822	8,761	9,762	10,902	10,520	10,048
Equipment services	2,176	2,210	2,187	2,340	2,369	2,534	2,061	2,271	1,929	1,941
Public safety	33,039	33,310	38,606	42,763	45,560	48,931	54,372	55,786	56,825	58,576
Public transportation	11,430	11,443	13,629	14,437	12,967	16,179	15,676	17,302	21,469	15,661
Health and welfare	7,189	9,117	12,801	13,407	13,903	14,285	14,823	17,302	17,878	18,569
Culture and recreation	151	672	907	937	1,010	1,098	1,025	1,027	1,098	1,042
Conservation	191	207	318	270	399	265	330	296	285	277
Capital outlay	25,423	49,561	23,383	25,672	42,058	79,424	50,708	73,878	51,139	49,710
Debt service										
Principal	12,375	14,440	17,725	18,151	16,615	15,230	17,755	21,560	28,586	25,590
Interest	8,791	9,516	10,556	9,120	11,382	14,953	15,739	18,062	18,390	18,246
Bond issuance costs	-	255	50	707	896	263	635	253	373	-
Advance refunding escrow	-	-	-	-	-	-	-	-	1,428	-
Total expenditures	<u>141,396</u>	<u>137,841</u>	<u>170,468</u>	<u>185,721</u>	<u>209,938</u>	<u>255,938</u>	<u>237,815</u>	<u>275,576</u>	<u>271,403</u>	<u>266,668</u>
Excess of revenues over (under) expenditures	<u>(3,422)</u>	<u>(30,797)</u>	<u>(10,445)</u>	<u>(18,501)</u>	<u>(22,653)</u>	<u>(50,862)</u>	<u>(9,453)</u>	<u>(33,106)</u>	<u>(31,277)</u>	<u>(32,938)</u>

(continued)

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Other Financing Sources (Uses)										
Bonds issued	\$ 29,465	\$ 37,548	\$ 8,000	\$ 81,075	\$ 97,040	\$ 64,720	\$ 65,565	\$ 57,715	\$ 67,465	\$ -
Refunding bonds issued	-	-	-	(15,745)	(48,586)	-	-	-	-	-
Payments to escrow agent	-	(11,548)	-	4,303	6,545	404	(17,348)	(10,280)	(23,565)	-
Premium (discount)									-	-
on sale of bonds	-	-	-	-	-	-	2,676	557	2,142	-
Capitalized Contribution	-	-	-	-	-	(2,834)	2,834	-	-	-
Refund of escrow	-	-	-	-	-	696	-	-	-	-
Loan proceeds	-	-	-	-	-	4,096	-	-	-	-
Sale of non-capital equipment	-	56	-	-	-	-	-	-	-	-
Sale of capital assets	5	427	204	384	412	1,912	712	572	141	164
Transfers in	4,690	4,691	5,605	7,220	7,713	6,600	8,357	20,116	36,990	9,310
Transfers out	(3,990)	(4,691)	(6,315)	(7,220)	(7,713)	(6,600)	(8,357)	(20,116)	(35,473)	(9,263)
Total other financing sources (uses)	<u>30,170</u>	<u>26,483</u>	<u>7,494</u>	<u>70,017</u>	<u>55,411</u>	<u>68,994</u>	<u>54,439</u>	<u>48,564</u>	<u>47,700</u>	<u>211</u>
Extraordinary item-proceeds from punitive damages	-	-	-	-	-	-	-	1,320	-	-
Net change in fund balances	<u><u>\$ (33,592)</u></u>	<u><u>\$ (4,314)</u></u>	<u><u>\$ (2,951)</u></u>	<u><u>\$ 51,516</u></u>	<u><u>\$ 32,758</u></u>	<u><u>\$ 18,132</u></u>	<u><u>\$ 44,986</u></u>	<u><u>\$ 16,778</u></u>	<u><u>\$ 16,423</u></u>	<u><u>\$ (32,727)</u></u>
Debt service as a percentage of noncapital expenditures	18.25%	27.43%	19.26%	17.48%	17.21%	17.25%	18.24%	18.58%	22.12%	18.23%

COLLIN COUNTY, TEXAS

Table 1.5 - Net Assets, Business-type Activities

Last Two Fiscal Years

(full accrual basis of accounting)

(Amounts expressed in thousands)

	<u>2010</u>	<u>2009</u>
Collin County Toll Road Authority		
Invested in capital assets	\$ 14,131	\$ 6,887
Unreserved		
Undesignated	(14,117)	(6,883)
Total Collin County Toll Road Authority net assets	\$ <u>14</u>	\$ <u>4</u>

COLLIN COUNTY, TEXAS

Table 1.6 - Changes in Fund Balances, Business-type Activities

Last Two Fiscal Years

(Amounts expressed in thousands)

	<u>2010</u>	<u>2009</u>
Revenues		
Investment earnings	\$ <u>10</u>	\$ <u>4</u>
Total revenues	<u>10</u>	<u>4</u>
Net change in fund balance	\$ <u>10</u>	\$ <u>4</u>

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REVENUE CAPACITY

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Section 2 - Revenue Capacity

COLLIN COUNTY, TEXAS

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

Fiscal Year	Estimated Market Value				Total Estimated Market Value	Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land (1)	City Property (1)	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads				
2001	\$ 4,592,959	\$ 32,515,926	\$ 3,370,655	\$ 716,521	\$ 41,196,061	0.2500	\$ 36,376,464	88.30%
2002	5,001,846	36,854,668	5,081,227	827,144	47,764,885	0.2500	41,922,830	87.77%
2003	5,446,556	41,578,224	5,040,958	876,186	52,941,924	0.2500	46,727,187	88.26%
2004	5,519,935	44,128,067	4,769,788	789,818	55,207,608	0.2500	49,168,855	89.06%
2005	7,114,044	45,939,491	4,992,195	673,882	58,719,612	0.2500	52,275,034	89.02%
2006	7,141,446	49,578,144	5,766,805	527,085	63,013,480	0.2500	56,237,472	89.25%
2007	9,049,440	61,702,163	6,366,060	1,125,090	78,242,753	0.2450	68,657,179	87.75%
2008	9,695,904	66,354,782	6,651,770	1,147,176	83,849,632	0.2450	71,722,229	85.54%
2009	8,825,306	66,273,585	5,983,838	1,057,334	82,140,063	0.2425	70,717,823	86.09%
2010	8,248,766	66,968,360	5,679,387	1,134,592	82,031,105	0.2400	70,754,686	86.25%

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

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

COLLIN COUNTY, TEXAS

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

Governmental Subdivision	Percent Applicable to Collin County	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Collin County	100.00%	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.24500	\$ 0.24250	\$ 0.24250	\$ 0.24000
Cities:											
Allen	100.00%	0.56400	0.56300	0.56100	0.56000	0.55900	0.55800	0.55800	0.55700	0.55500	0.55400
Anna	100.00%	0.52990	0.58000	0.49970	0.49970	0.52500	0.52500	0.52500	0.57500	0.62273	0.65033
Blue Ridge	100.00%	0.53590	0.54510	0.58424	0.59069	0.56997	0.54479	0.54479	0.55598	0.58087	0.60591
Carrollton	0.31%	0.59930	0.59930	0.59930	0.59930	0.63288	0.63288	0.63288	0.61788	0.61788	0.61788
Celina	100.00%	0.80659	0.80659	0.76000	0.75000	0.74000	0.69000	0.69000	0.65500	0.64500	0.64500
Dallas	3.09%	0.66750	0.69980	0.69980	0.71970	0.74170	0.72920	0.72920	0.74790	0.74790	0.79700
Fairview	100.00%	0.13990	0.13990	0.29000	0.33000	0.34500	0.34500	0.36500	0.36500	0.36500	0.36500
Farmersville	100.00%	0.63194	0.59776	0.29000	0.55445	0.54601	0.59976	0.59976	0.60517	0.58611	0.61007
Frisco	97.92%	0.37000	0.36700	0.43200	0.42296	0.44489	0.45000	0.45000	0.45000	0.46500	0.46500
Josephine	100.00%	0.43351	0.43351	0.43600	0.43501	0.44718	0.37927	0.37927	0.37284	0.48583	0.55268
Lavon	100.00%	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450
Lowry Crossing	100.00%	0.27147	0.24217	0.22000	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978
Lucas	100.00%	0.37251	0.37251	0.37251	0.37660	0.37660	0.37500	0.37500	0.37500	0.37418	0.37418
McKinney	100.00%	0.59800	0.59800	0.59800	0.59300	0.58800	0.58800	0.58800	0.58550	0.58550	0.58550
Melissa	100.00%	0.42000	0.42000	0.43797	0.49022	0.52000	0.52000	0.52000	0.52000	0.61001	0.61000
Murphy	100.00%	0.41400	0.37640	0.43040	0.46832	0.46830	0.46830	0.46830	0.46830	0.53841	0.56500
Nevada	100.00%	0.13499	0.13499	0.14352	0.14261	0.13884	0.14712	0.14712	0.15499	0.16101	0.16101
New Hope	100.00%	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
Parker	100.00%	0.31696	0.29421	0.27000	0.28200	0.31000	0.37708	0.37708	0.37708	0.37708	0.37708
Plano	100.00%	0.45850	0.45350	0.45350	0.45350	0.45350	0.47350	0.47350	0.47350	0.48860	0.48860
Princeton	100.00%	0.78263	0.70130	0.70130	0.67500	0.67500	0.64970	0.64970	0.64960	0.72839	0.72839
Prosper	100.00%	0.36000	0.36000	0.32410	0.47970	0.40539	0.49882	0.49882	0.52000	0.52000	0.52000
Richardson	17.09%	0.44385	0.44385	0.47785	0.52516	0.52516	0.57516	0.57516	0.57516	0.57516	0.63516
Royce City	14.42%						0.49450	0.49450	0.49450	0.65760	0.65760
Sachse	11.12%	0.62664	0.58882	0.56006	0.55832	0.55832	0.55341	0.55341	0.55341	0.70582	0.70582
St. Paul	100.00%	0.25000	0.26355	0.48584	0.48584	0.48530	0.44354	0.44354	0.42437	0.42128	0.42128
Westminster	100.00%	0.24000	0.24000	0.23739	0.23739						
Weston	100.00%	0.15000	0.15000	0.16096	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.30000
Wylie	100.00%	0.72500	0.72000	0.70500	0.69500	0.69500	0.70678	0.70678	0.73325	0.89890	0.89890

(continued)

COLLIN COUNTY, TEXAS

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

Governmental Subdivision	Percent Applicable to Collin County	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
School Districts:											
Allen I.S.D.	100.00%	\$ 1.76204	\$ 1.83142	\$ 1.87230	\$ 1.93335	\$ 1.91246	\$ 1.77510	\$ 1.77510	\$ 1.47030	\$ 1.54000	\$ 1.54000
Anna I.S.D.	100.00%	1.56025	1.56025	1.56999	1.78990	1.82500	1.77140	1.48148	1.48148	1.54005	1.54000
Blue Ridge I.S.I	98.46%	1.72500	1.65000	1.77860	1.77560	1.74070	1.78000	1.78000	1.55600	1.47650	1.67000
Celina I.S.D.	91.31%	1.59000	1.59000	1.75000	1.80000	1.78000	1.74990	1.74799	1.51900	1.54000	1.64000
Community I.S.	99.58%	1.50000	1.43018	1.62000	1.67000	1.67000	1.54000	1.54000	1.49500	1.49500	1.49500
Farmersville I.S	100.00%	1.48900	1.48900	1.54000	1.54000	1.74000	1.61680	1.61680	1.31000	1.31000	1.31000
Frisco I.S.D.	92.47%	1.42000	1.44000	1.51750	1.55750	1.63000	1.58000	1.58000	1.35000	1.39000	1.39000
Lovejoy I.S.D.	100.00%	1.62000	1.62000	1.70300	1.82340	1.82340	1.69340	1.69340	1.47630	1.53500	1.53500
McKinney I.S.E	100.00%	1.64000	1.78500	1.98000	2.00000	2.00000	1.84100	1.84100	1.51700	1.54000	1.52800
Melissa I.S.D.	100.00%	1.59245	1.69562	1.87887	1.99000	1.91000	1.78000	1.78000	1.53500	1.54000	1.54000
Plano I.S.D.	100.00%	1.55310	1.62850	1.73340	1.73340	1.73340	1.57840	1.57840	1.26840	1.32840	1.35340
Princeton I.S.D.	100.00%	1.30880	1.50000	1.69110	1.74776	1.74776	1.59140	1.59140	1.36870	1.49000	1.49000
Prosper I.S.D.	92.68%	1.52220	1.72025	1.81990	1.95150	1.97531	1.80000	1.80000	1.67000	1.64000	1.63000
Wylie I.S.D.	100.00%	1.56090	1.61000	1.72000	1.80000	1.81700	1.70250	1.70250	1.39000	1.59000	1.64000
Special Districts:											
Seis Lagos											
Utility Dist	100.00%	0.62690	0.52991	0.44294	0.40620	0.41950	0.45030	0.45030	0.42892	0.44918	0.44826
Collin County											
Community											
College	100.00%	0.09405	0.09284	0.09193	0.09065	0.08942	0.08768	0.08768	0.08698	0.08630	0.08630
Frisco											
M.U.D. #1	100.00%	0.09000	0.07000	0.50000							
Direct Rate											
Applied by Collin											
County		0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.24500	0.24250	0.24250	0.24000
Weighted											
Average All											
Entities		0.72299	0.73307	0.76526	0.78699	0.78637	0.77267	0.78394	0.70107	0.72768	0.74019

Source: Central Appraisal District

COLLIN COUNTY, TEXAS

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

Name of Taxpayer	Nature of Property	Fiscal Year 2010		Fiscal Year 2001	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Oncor Electric Delivery Co.	Electric Utility	\$ 439,175	0.62%	\$ 429,809 *	1.18%
Stonebriar Shopping Mall	Commercial	221,706	0.31%	139,493	0.38%
J C Penney Company	Retail Stores	161,877	0.23%	199,593	0.55%
AT&T Mobility	Telephone Utility	132,990	0.19%	-	-
IBM Credit LLC	Commercial	127,971	0.18%	-	-
BPR Shopping Center, LP	Commercial	125,000	0.18%	99,548	0.27%
The Village at Allen, LP	Commercial	113,882	0.16%	-	-
Coventry II DDR/TDmk Montg.	Farm	111,700	0.16%	-	-
Willowbend Shopping Center	Commercial	110,000	0.16%	-	-
Bank of America NA	Commercial	<u>104,207</u>	0.15%	<u>-</u>	-
Total		<u>\$ 1,648,508</u>		<u>\$ 868,443</u>	
Total Assessed Value and Percentage of Total		<u>\$ 70,754,686</u>	<u>2.33%</u>	<u>\$ 36,376,464</u>	<u>2.39%</u>

Source: Tax Rolls

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

PRINCIPAL TAXPAYERS 2010



- Oncor Electric Delivery Company
- Stonebriar Shopping Mall
- J C Penney Company
- AT&T Mobility
- IBM Credit LLC
- BPR Shopping Center LP
- The Village at Allen LP
- Coventry II DDR/Tdmk Montg. Farm
- Willowbend Shopping Center
- Bank of America NA

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

Fiscal Year	Taxes Levied for the Fiscal Year Original	Collected within the Fiscal Year of the Levy		Adjustments to Original Levy in Subsequent Years (2)	Total Adjusted Levy	Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes Sept. 30, 2010	Pct. of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
1985-2001	\$ 92,288	\$ 89,972	97.49%	\$ (807)	\$ 91,481	1,447	\$ 91,419	99.93%	\$ 160	0.17%
2002	105,502	103,880	98.46%	693	106,195	2,235	106,115	99.92%	82	0.08%
2003	116,831	115,642	98.98%	388	117,219	1,458	117,100	99.90%	123	0.10%
2004	122,936	122,665	99.78%	1,415	124,351	1,537	124,202	99.88%	166	0.13%
2005	130,698	130,038	99.50%	1,103	131,801	1,550	131,588	99.84%	222	0.17%
2006	140,485	139,739	99.47%	1,232	141,717	1,719	141,458	99.82%	262	0.18%
2007	151,568	151,364	99.87%	1,498	153,066	1,423	152,787	99.82%	248	0.16%
2008	167,814	167,830	100.01%	1,630	169,444	1,224	169,054	99.77%	290	0.17%
2009	169,873	172,434	101.51%	4,325	174,198	267	172,701	99.14%	558	0.87%
2010	171,194	172,974	101.04%	3,370	174,564	1,231	174,205	99.79%	<u>1,589</u>	0.91%
									<u>\$ 3,700</u>	

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2010, taxes are levied on calendar year 2009).
- (2) Adjustments to the original levy include exonerations, tax relief, and supplemental assessments.
- (3) This table includes real estate taxes only and does not include penalty and interest.

DEBT CAPACITY

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Section 3 - Debt Capacity

COLLIN COUNTY, TEXAS

Table 3.1 - Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Notes	Capital Leases	Loans Payable			
2001	\$ 189,392	\$ 9,100	\$ -	\$ -	\$ 198,492	0.86%	\$ 382
2002	204,136	13,990	-	-	218,126	0.94%	397
2003	192,970	7,625	56	-	200,651	0.83%	348
2004	234,590	14,100	42	-	248,732	0.94%	404
2005	272,760	10,475	28	-	283,263	1.06%	437
2006	309,405	23,880	14	4,096	337,395	1.24%	489
2007	343,280	20,830	14	4,096	368,220	1.22%	508
2008	372,925	17,060	-	4,096	394,081	1.20%	539
2009	396,245	13,150	-	-	409,395	1.17%	536
2010	374,710	9,095	-	-	383,805	1.05%	485

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

* See the Schedule of Demographic and Economic Statistics found on page 235 for personal income and population data.

COLLIN COUNTY, TEXAS

Table 3.2 - Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

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

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value* of Property	Per Capita^
2001	\$ 198,492	\$ 11,986	\$ 186,506	0.51%	\$ 359
2002	210,252	10,417	199,835	0.48%	363
2003	200,595	8,114	192,481	0.41%	334
2004	248,690	7,503	241,187	0.49%	392
2005	283,235	8,286	274,949	0.53%	424
2006	333,285	7,802	325,483	0.58%	471
2007	364,110	9,187	354,923	0.52%	490
2008	389,985	7,711	382,274	0.53%	523
2009	409,395	7,547	401,848	0.57%	526
2010	383,805	4,427	379,378	0.54%	479

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

COLLIN COUNTY, TEXAS

Table 3.3 - Direct and Overlapping Governmental Activities Debt

As of September 30, 2010

(amounts expressed in thousands)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Debt repaid with property taxes: County	\$ 383,805	100%	\$ 383,805
Total direct and overlapping debt			\$ 383,805

Sources: Assessed value used to estimate applicable percentages provided by the County Appraisal District. Debt outstanding data provided by the County.

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

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

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

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt limit	\$ 9,096,951	\$ 11,680,216	\$ 11,681,797	\$ 12,292,214	\$ 13,068,759	\$ 14,059,368	\$ 17,164,295	\$ 17,930,557	\$ 17,679,456	\$ 17,688,672
Total net debt applicable to limit	<u>187,189</u>	<u>199,835</u>	<u>192,481</u>	<u>241,187</u>	<u>274,949</u>	<u>325,483</u>	<u>354,923</u>	<u>382,274</u>	<u>401,848</u>	<u>379,378</u>
Legal debt margin	<u>\$ 8,909,762</u>	<u>\$ 11,480,381</u>	<u>\$ 11,489,316</u>	<u>\$ 12,051,027</u>	<u>\$ 12,793,810</u>	<u>\$ 13,733,885</u>	<u>\$ 16,809,372</u>	<u>\$ 17,548,283</u>	<u>\$ 17,277,608</u>	<u>\$ 17,309,294</u>
Total net debt applicable to the limit as percent of debt limit.	2.06%	1.71%	1.65%	1.96%	2.10%	2.32%	2.07%	2.13%	2.27%	2.14%
Assessed value of real property										\$ 70,754,686
Debt limit 25% of assessed value of real property										
(Article 3, Section 52, Constitution of the State of Texas)										17,688,672
Amount of debt applicable to debt limit:										
Total gross bonded debt										383,805
Less amount available in debt service to retire general obligation bonds and certificates of obligation										<u>4,427</u>
Total amount of net debt applicable to debt limit										<u>379,378</u>
Legal debt margin										<u>\$ 17,309,294</u>

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

**DEMOGRAPHIC AND
ECONOMIC INFORMATION**

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Section 4 - Demographic and Economic Information

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

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>Unemployment Rate</u>
2001	537,791	\$ 23,118,741	\$ 42,988	32.7	5.00%
2002	568,804	23,195,440	40,779	33.5	6.60%
2003	597,322	24,146,831	40,425	33.4	6.00%
2004	628,426	26,442,157	42,077	33.8	4.80%
2005	659,457	26,772,683	42,602	33.6	4.70%
2006	690,500	27,174,604	43,242	33.7	3.80%
2007	724,900	30,217,445	45,720	33.7	3.90%
2008	749,050	32,870,783	47,202	*	5.50%
2009	764,500	35,115,568	48,044	*	7.80%
2010	791,631	36,447,393	47,741	*	7.20%

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

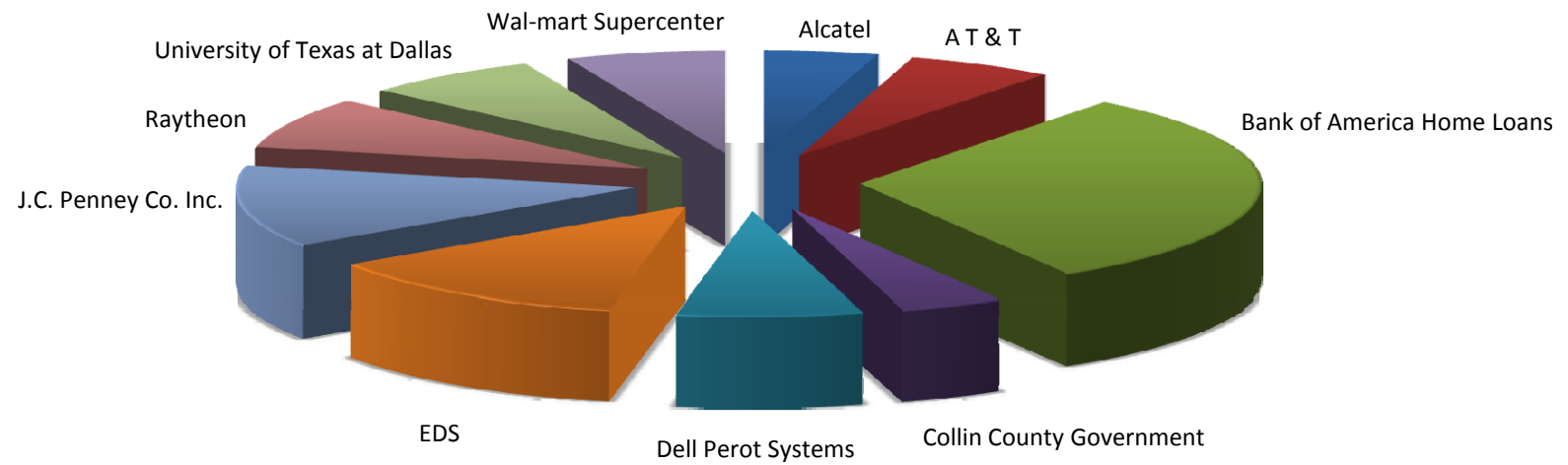
* Unavailable

COLLIN COUNTY, TEXAS

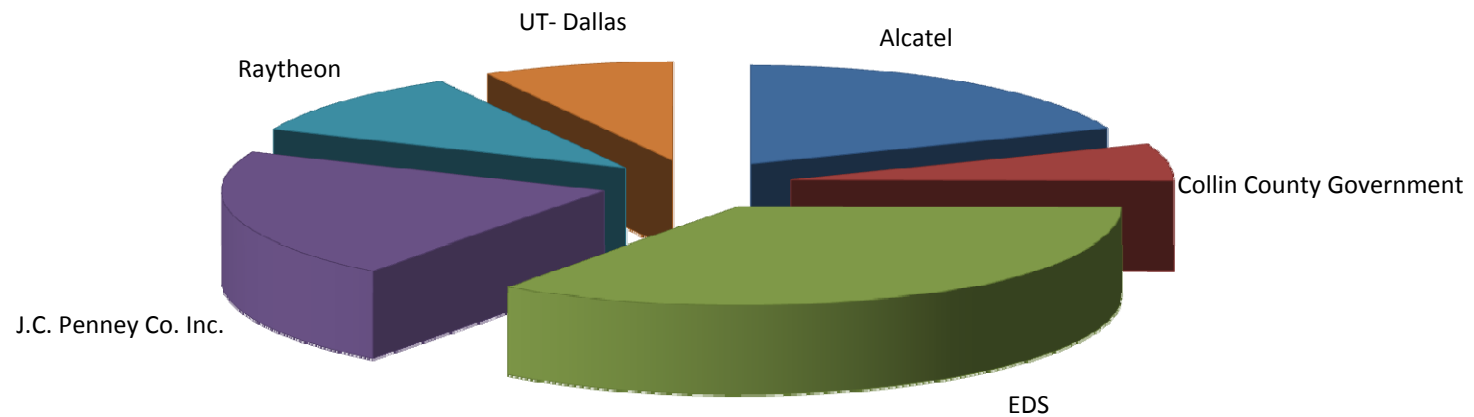
Table 4.2 - Principal Employers
Current Year and Ten Years Ago
(amounts expressed in thousands)

Employer	2010		2001	
	<u>Employees</u>	<u>Percentage of Total County Employees</u>	<u>Employees</u>	<u>Percentage of Total County Employees</u>
Bank of America Home Loans (Formerly Countrywide Home Loans)	12,311	3.18%	-	-
J. C. Penney Co., Inc.	5,100	1.32%	4,200	1.38%
EDS	5,000	1.29%	7,000	2.30%
Raytheon	3,200	0.83%	2,100	0.69%
Dell Perot Systems	2,950	0.76%	-	-
University of Texas at Dallas	2,830	0.73%	1,600	0.53%
Wal-Mart Supercenter	2,561	0.66%	-	-
AT&T	2,350	0.61%	-	-
Alcatel	1,830	0.47%	3,800	1.25%
Collin County Government	<u>1,659</u>	<u>0.43%</u>	<u>1,201</u>	<u>0.39%</u>
Total	<u>39,791</u>	<u>10.28%</u>	<u>19,901</u>	<u>6.53%</u>
Total employed in the County ⁽¹⁾	387,042		304,606	

Principal Employers 2010



Principal Employers 2001



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OPERATING INFORMATION

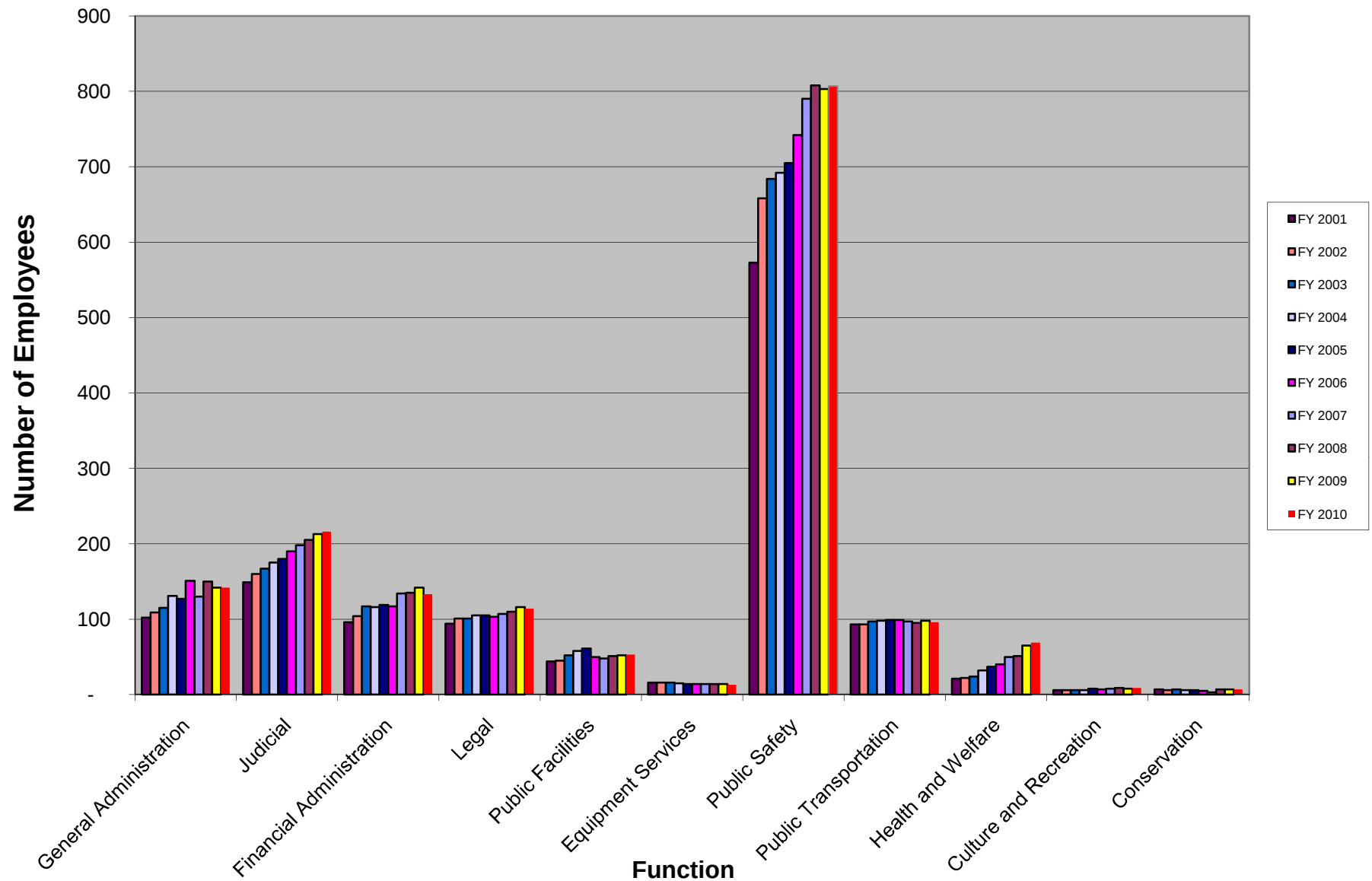
Section 5 - Operating Information

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2010

Function	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Administration	102	109	115	131	127	151	130	150	142	142
Judicial	149	160	167	175	180	190	198	205	213	216
Financial Administration	96	104	117	116	119	117	134	135	142	133
Legal	94	101	101	105	105	103	107	110	116	114
Public Facilities	44	45	52	58	61	50	48	51	52	53
Equipment Services	16	16	16	15	14	14	14	14	14	13
Public Safety	573	658	684	692	705	742	790	808	803	807
Public Transportation	93	93	97	98	99	99	97	95	98	96
Health and Welfare	21	22	24	32	37	40	50	51	65	69
Culture and Recreation	6	6	6	6	8	7	8	9	8	9
Conservation	<u>7</u>	<u>6</u>	<u>7</u>	<u>6</u>	<u>6</u>	<u>5</u>	<u>3</u>	<u>7</u>	<u>7</u>	<u>7</u>
Total County Employees	<u>1,201</u>	<u>1,320</u>	<u>1,386</u>	<u>1,434</u>	<u>1,461</u>	<u>1,518</u>	<u>1,579</u>	<u>1,635</u>	<u>1,660</u>	<u>1,659</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 Nine Fiscal Years
September 30, 2010

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

* GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets. This statement was implemented in fiscal year 2002; therefore, there are only nine years of data presented in this table.

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

^ Building destroyed due to fire on July 23, 2006; reopened in mid-2007.

COLLIN COUNTY, TEXAS
Table 5.3 - Capital Asset Statistics by Function/Program
Last Nine Fiscal Years
September 30, 2010

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

* GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets. This statement was implemented in fiscal year 2002; therefore, there are only nine years of data presented in this table.

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

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