

COLLIN COUNTY
TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2013



JEFF MAY
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

For the fiscal year ended

September 30, 2013

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, 2013

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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 28, 2014

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, 2013, 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, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. Based on the audit, the independent auditor concluded there was a reasonable basis for rendering an unqualified opinion on Collin County's financial statements for the fiscal year ended September 30, 2013, and they are fairly presented in conformity with GAAP.

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

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

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

Collin County Profile

Located in North Central Texas, Collin County was incorporated in 1846 and both the County and the County Seat were named after the pioneer Collin McKinney. In the 1970's the growth from the Dallas/Fort Worth Metroplex area began expanding northward into parts of the County causing a transformation from rural to suburban. Today a large portion of the County is considered to be a part of the Dallas/Fort Worth Metroplex even though the majority of the County remains rural. The County has a recent history of rapid growth that rivals any fast growing area in the entire United States. The growth rate declined during the national economic downturn period in 2009 but is rapidly recovering in the past two years due to vibrant economic activity. The population of 834,642 is up 2.6% over the 2012 population of 813,133, 5.4% over the 2010 census population of 791,631, and 435% over the 1980 census population of 155,950. The County has a land area of 836 square miles.

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

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

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

provided in this report for the General Fund and all funds in which the Commissioners Court adopts an annual budget.

Factors Affecting Financial Condition

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

Local economy: Collin County has recovered from the economic slowdown in 2009 and is experiencing vibrant economic activity in many areas. Tax appraisals in the County increased 6.2% during 2013 of which 2.2% was for new construction and the remainder was increases in existing properties. The one-year population growth rate increased 2.4% from 1.4% in the prior year. However, due to major corporate construction projects this rate of growth is expected to dramatically increase in upcoming years. A new State Farm facility that is under construction in Richardson is expected to bring ten thousand jobs into the area and as many as forty thousand people into the County. Another project in the county, a planned Federal Express facility, is expected to bring in another 1,500 jobs. The unemployment rate of 5.5% as of September 30, 2013, (5.7% in 2012) remains well below the national average rate and is significantly lower than the 2011 rate of 7.6% unemployment. The unemployment rate was 5.5% as of September 30, 2008, just before the national “Great Recession” of 2009 impacted the entire country. Major industries with headquarters, or divisions, located within the county include petroleum research, electronics, retail, hotel, food, and insurance institutions. Property tax revenues increased by 2.8% in spite of a decrease in the tax rate of \$0.0025 per \$100 of valuation. Real property values are expected to continue to increase at a more rapid pace in 2014.

Long-term financial planning: The Commissioners Court continues to be very active in infrastructure development to help insure continued economic growth. They are continuously studying transportation and facility needs so that the County will remain a viable option for both industry and its employees. In November of 2007 they proposed and received approval from the taxpayers of Collin County to issue bonds totaling \$328.9 million for roads, facilities and parks. The County continues to issue bonds over time that were approved by voters in 2007. The County is also very active in purchasing land and constructing sections of roads for the Outer Loop project. The project is funded in part by \$12 million that was awarded by the State of Texas Regional Toll Revenue (RTR) Fund in 2010.

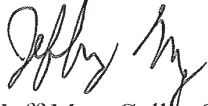
Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Collin County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2012. This is the thirty-fourth consecutive year that Collin County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized CAFR, along with satisfying both GAAP and applicable legal requirements.

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

The preparation of this report could not have been possible without the efficient and dedicated services of the entire staff of the Office of County Auditor. The assistance and support of all elected officials, department heads, and employees, as well as the Board of District Judges, is greatly appreciated.

Respectfully submitted,

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

Jeff May, Collin County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Collin County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

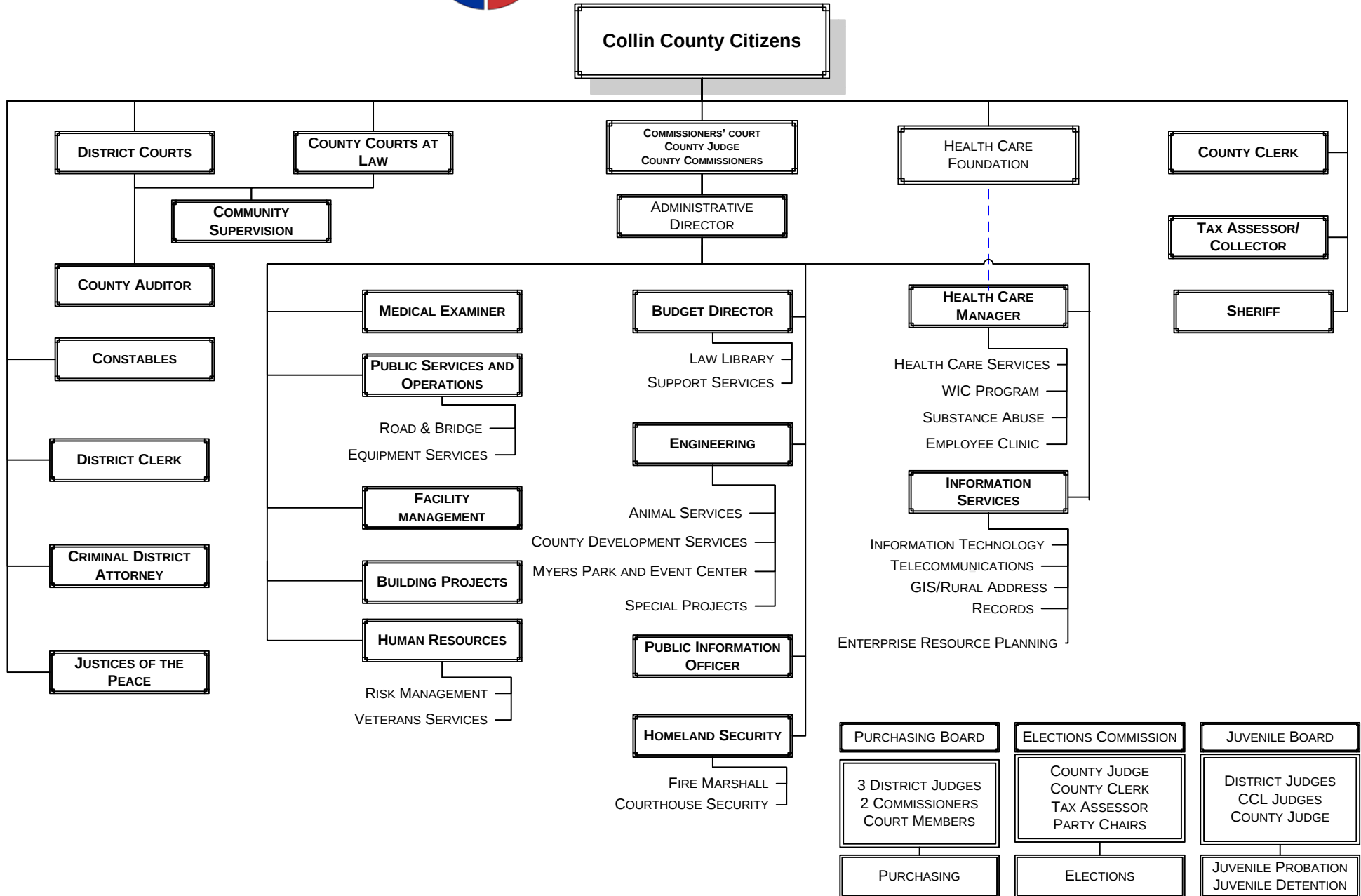
September 30, 2012



Executive Director/CEO



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2013

District Officials

Angela Tucker
Scott Becker
John Roach, Jr.
Raymond Wheless
Benjamin Smith
Mark J. Rusch
Chris Oldner
Cynthia Wheless
Jill Willis
Greg Willis
Andrea Thompson

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
Cheryl Williams
Chris Hill
Duncan Webb

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

County Officials (Elected)

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

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

Other County Officials

Jeff May
Pamela Huffman
Gary Jackson

County Auditor
Director, Juvenile Services
Veterans Service Officer

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2013

Carrie T. Brazeal
Jon Kleinheksel
Bill Bilyeu
Sharon Rowe
Michalyn Rains (as of 10/01/13)
Caren Skipworth
Cynthia Jacobson
William B. Rohr
Monika Arris

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

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Commissioners Court
McKinney, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Collin County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 24, the budgetary comparisons on pages 70 through 74, and the schedule of funding progress on page 74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2014, on our consideration of Collin County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Collin County, Texas' internal control over financial reporting and compliance.

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

Waco, Texas
March 28, 2014

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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Management's Discussion and Analysis

This section of the Collin County, Texas (the County) Comprehensive Annual Financial Report (CAFR) presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2013. 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 (net position) by \$373.3 million on a government-wide basis at September 30, 2013, an increase of \$11.4 million from 2012.
- Fiscal year 2013 revenues of the County amounted to \$243.2 million. The main revenue sources were property (ad valorem) taxes (\$180.4 million), charges for services (\$43.4 million) and operating grants and contributions (\$14.4 million). These three revenue sources accounted for 74.2%, 17.8%, and 5.9%, respectively, or 97.9% of total governmental activity revenues.
- Total expenses were \$231.8 million. The functional areas with the largest expense amounts were public safety (\$55.9 million), public transportation (\$42.4 million), and general administration (\$27.9 million).
- Net capital assets were \$438.1 million as of September 30, 2013. Net depreciation expense attributable to assets of governmental activities amounted to \$22.0 million for 2013.

Highlights for Fund Financial Statements

The fund financial statements report detailed information about the County's most significant funds using the current financial resources measurement focus and modified accrual basis of accounting. The amounts for 2013 reflect the fund balance reporting requirements of GASB 54.

- The County's governmental funds reported an increase in fund balances of \$32.7 million for fiscal year 2013, as compared to an increase of \$33.9 million for fiscal year 2012.
- The General Fund reported a fund balance of \$185.7 million for September 30, 2013, an increase of \$20.1 million from September 30, 2012. General Fund revenues increased slightly by \$1.4 million. General Fund expenditures of \$141.1 million decreased by \$3.2 million from 2012. As a result General Fund revenues exceeded expenditures by \$17.0 million and an additional net \$3.1 million in net other financing sources, mostly consisting of the sale of assets, resulted in the \$20.1 million increase in fund balance.

General Financial Highlights

- In 2013, using a \$12 million state grant received at the end of 2011, the County continued its work on the Outer Loop, spending \$8.9 million through 2013 to construct access roads on the section connecting US Highway 75 to Texas Highway 121. Total contracts for construction awarded to date exceed \$9 million.

- The County, as part of its transportation plan, provides financing to its cities to assist in road construction to meet continuing population growth. In fiscal year 2013, the County transferred a net of \$21.0 million from Deferred Contributions for the completion of projects (primarily roads) that the County granted to other governmental entities. Although the County will not maintain or own those roads, it continues to be responsible for paying the debt incurred for construction.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

The government-wide financial statements distinguish functions of the County that are principally supported by taxes. If appropriate, the statements would also present revenues from governmental activities that are most like a private enterprise. That is, the intent of the activity is to recover all or a significant portion of its costs of operations through the charging of user fees and activity charges. Governmental activities of the County supported primarily by taxes include general government, judicial, public safety, public works, health, welfare, culture and recreation, and payments on long-term debt.

The County created its first Enterprise Fund in 2009 to record the activity of the Collin County Toll Road Authority. The County Commissioners Court is also the Trustee for the Collin County Toll Road Authority. The Toll Road Authority was established to build and maintain an Outer Loop tolled roadway in the northern and eastern portions of the County. In 2011, the county received a \$12 million grant from the state to assist in the construction of access roads for the first section of the Outer Loop from US 75 to State Highway 121.

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

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

Fund Financial Statements

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

Governmental Funds

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

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

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

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

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

- **Nonspendable** - Generally means the asset is not expected to be converted to cash, such as inventories; the asset can also be related to monies legally or contractually required to be maintained intact, such as a debt service reserve fund.
- **Restricted** – Resources whose use is constrained by either externally imposed factors (i.e., creditors, contributors, grantors, or laws of other governments), or imposed by law through constitutional provisions of enabling legislation, such as authorization to assess, levy, charge, or otherwise mandate payment of resources. This includes a legally enforceable requirement that resources be used only for the specific purpose.

- **Committed** - Constraints imposed by formal action of the Collin County Commissioners Court to set aside, by court order, a commitment of specific use of resources. Constraints can only be removed or changed by taking the same type of action employed to commit those amounts.
- **Assigned** – An amount intended to be used for a specific purpose, but the amount is neither restricted nor committed. Intent may be expressed by the Commissioners Court or by an official or group to which the governing body has delegated the authority to assign amounts. Assigned fund balances include all remaining amounts reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted, or committed. In governmental funds other than General Fund, assigned fund balance represents the amount intended to be used for the purpose of that fund. Collin County has no assigned fund balances in 2013.
- **Unassigned** - Residual amount for the General Fund; it is the fund balance that has not been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount. The only classification that can report a negative fund balance is the unassigned category.

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

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

Each of these funds is classified as a major fund for 2013. Financial results from the other governmental funds (non-major funds) are combined into a single, aggregated presentation and included in the total. Individual fund data for each of the non-major governmental funds is provided in the combining and individual fund statements and schedules.

The County adopts an annual appropriated budget for most of its governmental funds. A budgetary comparison schedule is provided for county governmental funds, where a budget is adopted, to demonstrate compliance with the approved budget. (The exceptions are Grant Funds and Capital Projects Funds, which are budgeted on a project life budget, with an assigned project number for tracking and recording each transaction by project and funds in which the budget authority is specifically not granted to Commissioners Court by law.) Budgetary comparison schedules for major governmental funds are presented as required or additional supplementary information. Budgetary comparison schedules for all governmental funds are included in the fund financial statements accompanying information.

Proprietary Funds

Currently, the County reports eight proprietary type funds – the Collin County Toll Road Authority Fund (enterprise fund) and seven Internal Service Funds (see list below). Internal Service Funds are used to accumulate and allocate costs internally among various county functions. The Internal Service Funds provide benefits to the County and to various government functions they support, which is why they have been included within governmental activities in the government-wide financial statements. The County uses Internal Service Funds to account for the following activities:

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

Internal Service Funds are combined into a single aggregated presentation in the proprietary fund financial statements. Internal Service Funds are accounted for on the full-accrual method of accounting. Individual fund data for the Internal Service Funds are provided in the combining and individual fund statements and schedules.

Fiduciary Funds

County Fiduciary Funds consist of several agency funds. Agency funds consist of separate accounts and transactions related to money received that is collected for and remitted to another entity. For example, the County collects traffic fines; a portion of the fines belong to the state. After collection, the monies owed to the other entities are remitted to those entities on a periodic basis. Agency funds are also used for recording receipts of funds by elected officials.

Notes to Financial Statements

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

Other Information

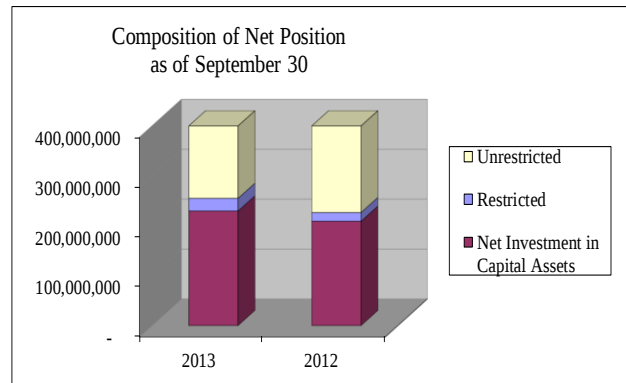
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

Unaudited statistical information is provided for trend and historical analysis.

Government-Wide Financial Analysis

Net position of the County as of September 30, 2013 and 2012 is summarized and analyzed below:

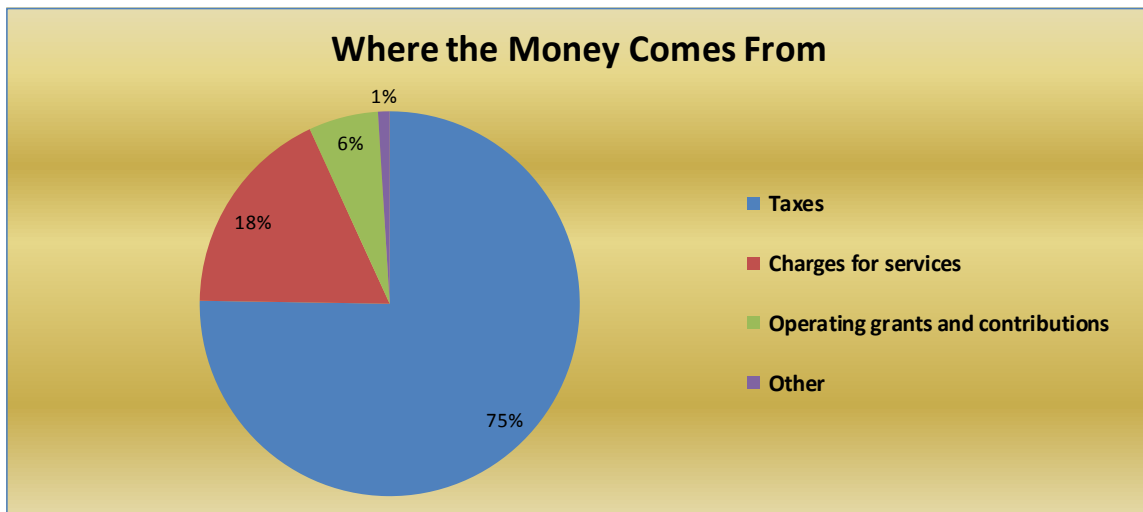


Statement of Net Position As of September 30 (\$ in thousands)		
	2013	2012
Assets:		
Current and Other Assets	\$ 391,213	\$ 361,489
Capital Assets	438,119	453,016
Total Assets	829,332	814,505
Liabilities:		
Current Liabilities	22,236	22,921
Long-term Liabilities	433,803	429,654
Total Liabilities	456,039	452,575
Net Position:		
Net Investment in Capital Assets	247,266	229,532
Restricted	25,366	21,164
Unrestricted	100,661	111,234
Total Net Position	\$ 373,293	\$ 361,930

- Net position serves as a useful indicator of financial position. Assets exceeded liabilities by \$373.3 million as of September 30, 2013, and by \$361.9 million as of September 30, 2012, a net increase of \$11.4 million.
- Net Investment in Capital Assets (e.g., land, buildings, infrastructure, machinery and equipment, etc., net of related debt used to acquire the assets) accounts for the largest category of Net Position (62.1%). 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 these other resources will be used to pay the debt.
- Restricted Net Position (6.8%) represents resources subject to external restrictions on their use. Of these restricted net assets, 39.3% of the restricted assets are to repay long-term debt, 33.5% are restricted to provide health care services, 27.2% are restricted for grant programs, and the balance is for the County's Myers Park Foundation.

- The remaining portion of the County's net position (31.1%) is unrestricted and may be used to meet ongoing obligations.

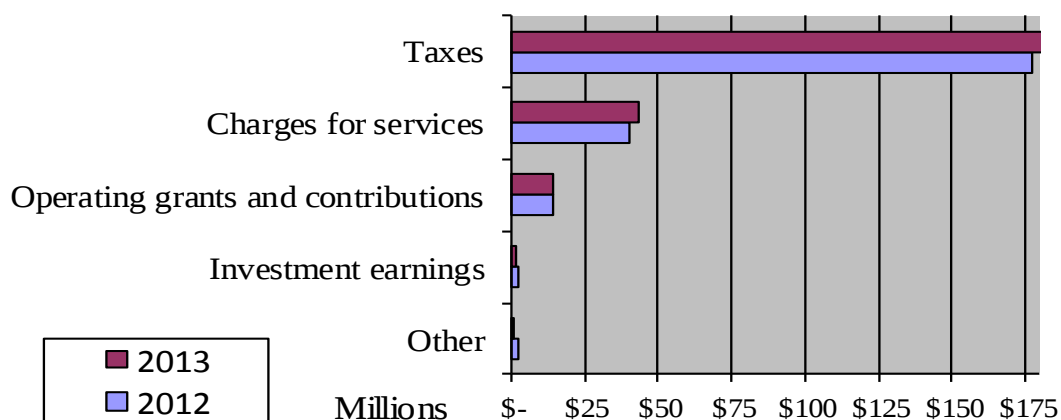
Reflected below is a comparison of Collin County revenues by source.

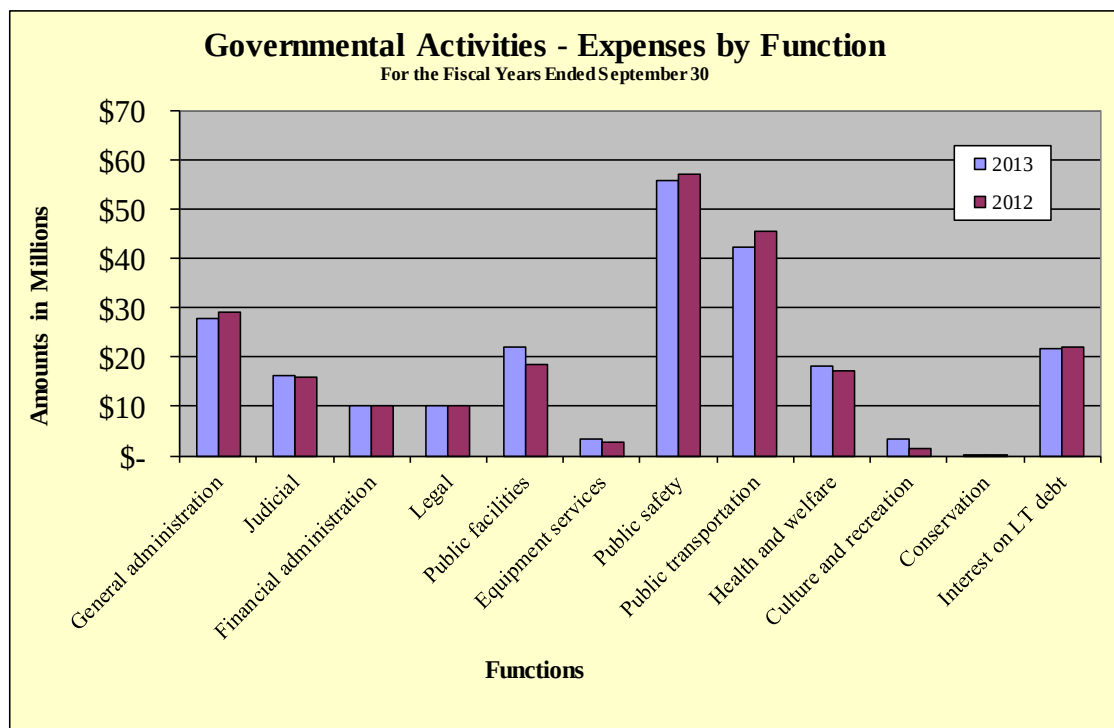


Overall government-wide revenues increased in 2013 over 2012 by \$6.2 million (2.6%), due primarily to higher taxes collected (\$5.1 million, or 2.9%) and more collected in charges for services (\$3.0 million, or 7.6%). A summary of the amounts and more detailed explanation is provided in the table below.

Summary of Changes in Net Position For the Fiscal Years Ended September 30 (\$ in thousands)		
	2013	2012
Revenues		
<u>Program Revenues:</u>		
Charges for services	\$ 43,375	\$ 40,329
Operating grants and contributions	14,384	14,516
Capital grants and contributions	931	1,059
Total Program Revenues	58,690	55,904
<u>General Revenues:</u>		
Taxes	183,016	177,762
Investment earnings	1,337	2,317
Miscellaneous	142	903
Total General Revenues	184,495	180,982
Total Revenues	243,185	236,886
Expenses		
General administration	27,867	29,244
Judicial	16,427	16,069
Financial administration	10,168	10,028
Legal	10,301	10,204
Public facilities	21,950	18,701
Equipment services	3,236	2,859
Public safety	55,924	57,156
Public transportation	42,393	45,515
Health and welfare	18,130	17,189
Culture and recreation	3,333	1,591
Conservation	246	249
Interest and fiscal charges	21,847	22,193
Total expenses	231,822	230,998
Change in Net Position	11,363	5,888
Net position at beginning of year	361,930	356,042
Net position at end of year	\$ 373,293	\$ 361,930

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

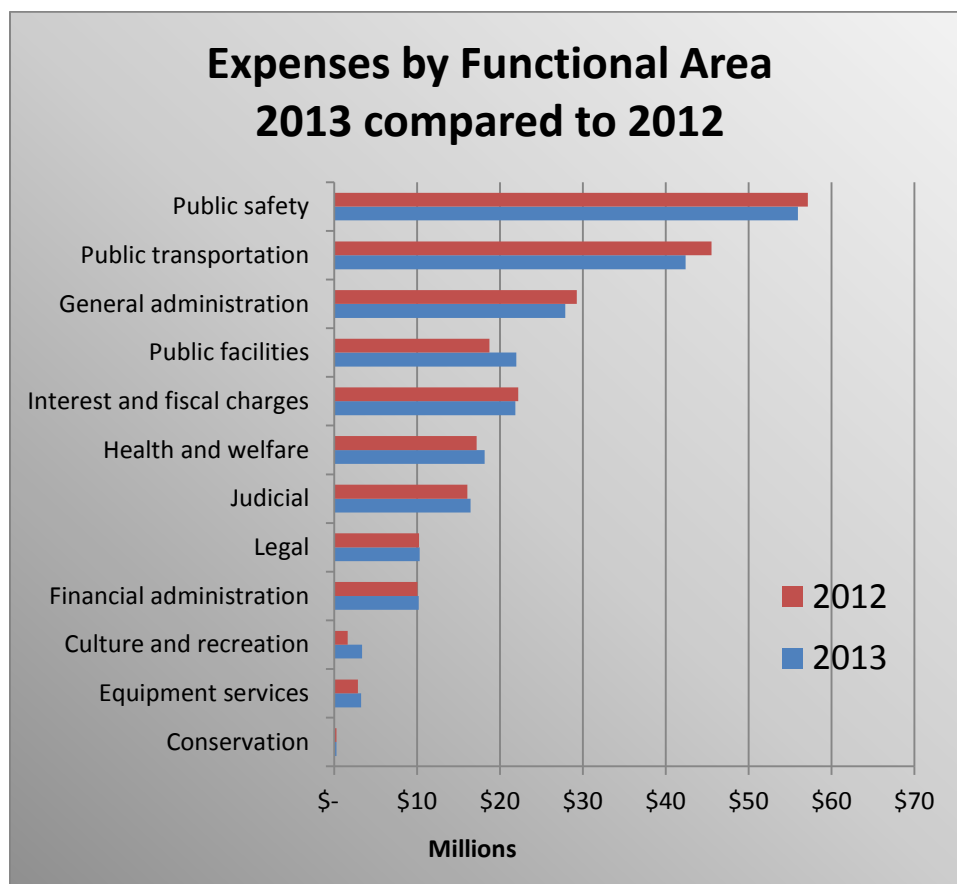




Summarized above are details of government-wide activities of the County for 2013 and 2012.

- Program revenues include charges for services, fines and forfeitures, certain licenses and permits, and special assessments, as well as both operating and capital grants and contributions. Program revenues from government-wide activities increased by \$2.8 million or 5%, mostly due to increased activity in land and vital recordings and vehicle titles.
- General revenues consist of taxes (property and mixed beverage tax paid to the County by the State of Texas) and interest, as well as miscellaneous transactions, not attributable or allocable to a specific program. Property taxes, substantially largest of the revenues, increased by \$4.7 million or 2.7%.
- Public transportation expense decreased by \$6.9 million or 3.1%. Many of the road construction projects are joint efforts with cities in the County, with each party contributing 50% of the cost. This activity tends to fluctuate from year to year due to a large number of ongoing projects.
- Public safety expenses decreased by \$1.2 million (2.1%) in a large part due to decreasing detention activity.
- General administration expense decreased from \$29.2 million to \$27.9 million (-4.7%), much of which can be accounted for due to decreased amounts paid to the county employee retirement program to reduce long-term unfunded liabilities from the prior year.
- Public Facility expense increased by 3.2 million (17.3%) mostly due to recording a book loss of \$3.4 million on the sale of the University Drive Courts Facility which was closed due to moving all the county and district courts into the expanded Courthouse.
- Culture and Recreation expenses increased by \$1.7 million (109.4%) due to an increase in bond activity to fund park projects mostly in conjunction with cities where the cities must provide half of the funding.

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	
	2013	2012	2013	2012
Public safety	\$ 55,924	\$ 57,156	\$ 42,223	\$ 43,659
Public transportation	42,393	45,515	24,746	27,304
General administration	27,867	29,244	18,144	20,529
Interest and fiscal charges	21,847	22,193	21,547	21,880
Public Facilities	21,950	18,701	21,811	18,597
Health and welfare	18,130	17,189	11,131	11,547
Other	43,711	41,000	33,530	31,577
Total	<u>\$ 231,822</u>	<u>\$ 230,998</u>	<u>\$ 173,132</u>	<u>\$ 175,093</u>



Financial Analysis of the County's Funds

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

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$372.8 million, an increase of \$32.7 million (9.6%) from the prior year.

As required by GASB 54, the classifications of fund balance have changed from previous years to reflect the nature of the expected use of the amounts included in the balance. In 2010 (pre-GASB 54), fund balance was classified as reserved and unreserved, with unreserved further divided into designated or undesignated. Beginning in 2011 fund balance was split into as many as five categories: nonspendable, restricted, committed, assigned, or unassigned. The County currently has no assigned fund balance.

A portion of fund balance (60.3%, or \$224.7 million) of the governmental funds has been designated as nonspendable, restricted, or committed. The remaining \$148.0 million is classified as unassigned and is available to meet current needs as determined by the Commissioners Court. The unassigned fund balance can only exist in the General Fund since all other funds by definition are restricted or committed.

Governmental Funds - Total Fund Balance as of September 30, 2013 (in thousands)				
<u>Fund Balance:</u>		<u>Use</u>		
Nonspendable	\$ 20,543	5.5%	Inventories, Toll Road, Conservation District, Animal Shelter	
Restricted	180,328	48.4%	Housing Finance, Records, Road Construction, Debt Service, Special Revenues	
Committed	23,848	6.4%	Healthcare, Permanent Improvement, Capital Murder Cases, Special Elections, Utility Price Changes, Pre-trial Release, Jury, Myers Park, Code Inspection	
Unassigned	<u>148,080</u>	<u>39.7%</u>	General Fund	
	<u>\$ 372,799</u>	<u>100.0%</u>		

Changes in Fund Balance – Major Funds

In 2013, the County is presenting seven major funds:

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

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

General Fund

The General Fund is the chief operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, fines, fees, intergovernmental revenues and investment income.

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

At the end of the current fiscal year, the unassigned fund balance of the General Fund is \$148.1 million. The total fund balance in the General Fund is \$185.7 million, an increase of \$20.1 million or 12.1% from 2012.

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

General Fund Revenue Highlights:

- Property tax revenues increased by \$2.6 million (2.0%) from the prior year.
- Federal and state funds decreased \$2.0 million primarily due to an accounting procedural change. Grant funds received from the State of Texas to help fund juvenile probation are reported in the Grants Special Revenue Fund in 2013 as opposed to the General Fund in 2012.
- Fees and Charges for Services increased by \$0.8 million (4.6%).
- Fines decreased by \$0.2 million (10.5%) due to decreased criminal cases in the court system.
- Investment earnings were down \$0.6 million due to low stagnant interest rates and maturing investments being reinvested at the low rates

General Fund Expenditures:

- General administration expenditures increased by \$1.1 million.
- Public safety expenditures were \$2.6 million lower than 2012.
- Capital Outlay expenditures remained virtually the same in 2013 as in 2012.

General Road and Bridge Fund

The General Road and Bridge Fund is the primary funding for maintenance of county roads. This Fund is used to account for the activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance. Expenditures for shared cost road projects with the State are also included.

In 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 25.21 miles in 2013. As of 09/30/13, the County had resurfaced 402 miles of roads, or an average of 44.6 miles per year.

At the end of 2013, the fund balance of the General Road and Bridge Fund was \$19.1 million, an increase of \$0.7 million (3.9%) from the prior year. General Road and Bridge Fund revenues include fees and permits, property taxes, and fines and forfeitures.

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

General Road and Bridge Revenue Highlights

- Property tax revenues increased \$64 thousand over the prior year (2.9%).
- Revenues from Fees and Charges for Services increased by \$1.7 million in 2013. The higher revenues are attributed to an increase in revenues from vehicle registrations.
- Fines increased \$153 thousand over the prior year (8.4%).

General Road and Bridge Expenditures Highlights

- Road construction and maintenance expenditures increased by \$3.2 million in 2013 over the prior year.
- Capital outlay expenditures of \$1.3 million decreased in 2013 by \$814 thousand (38.2%) from the prior year.

Health Care Foundation Special Revenue Fund

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

The Fund was created after the sale of the county hospital in 1983. The proceeds of the sale were used to purchase real estate office buildings in order to create investment earnings that, together with the charges for services and federal and state funding, are used to provide health care to indigent county residents. A portion of the funds from the sale have been used to purchase real property for rental to County departments and unrelated third parties. The rental revenue is a steady source of income that provided 43.7% of the funding for the Health Care Foundation Fund in 2013.

The fund balance is slightly higher (\$49 thousand, 0.6%) in 2013 than the prior year. Highlights of changes in fund balance in the Health Care Foundation Fund were:

Health Care Revenues

- Federal and state funds increased dramatically to \$1.2 million from \$64 thousand in the prior year due to the receipt of \$1.2 million for Medicaid 1115 Waiver funding.
- Fees and charges for service decreased \$72 thousand (20.5%).
- Rental revenues decreased \$19 thousand (1.7%).
- Investment revenue decreased \$39 thousand (60.0%) due to longer term investments maturing and being reinvested at the lower market rates.

Health Care Expenditures Highlights

- Expenditures increased \$146 thousand (5.5%) from 2012.

RTR – Wylie Grant Special Revenue Fund

The Regional Toll Road – Wylie (FM 1378) Special Revenue Fund is used to account for a grant from the State of Texas funded with Regional Toll Revenue (RTR) which is related to the sale of roads to the North Texas Toll Road Authority. These funds will be used to rebuild FM 1378 within the city limits of the City of Wylie, Texas. The liabilities of the fund met the major fund requirement. All activity to date has been in project accounts related to construction-in-progress on the road. The City of Wylie is managing the project and the County serves as a pass-through agency from the state. Revenues are deferred until expenditures are recognized, which results in zero dollars in fund balance. There were no revenues or expenditures recognized in 2013.

RTR – Outer Loop Grant Special Revenue Fund

The Regional Toll Revenue – Outer Loop Phase 3 Special Revenue Fund is used to account for a grant from the State of Texas funded with Regional Toll Revenue. These funds will be used to construct a portion of an Outer Loop around the Dallas – Fort Worth metroplex and through Collin County. The liabilities of the fund met the major fund requirement. All activity to date has been in project accounts related to construction-in-progress on the road. Revenues are deferred until expenditures are recognized, which results in zero dollars in fund balance.

RTR – Outer Loop Revenue Highlight

- State funds recognized in 2013 were \$956 million.

RTR – Outer Loop Expenditure Highlight

- Expenditures for construction in 2013 were \$956 million.

Debt Service Fund

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

Fund balance increased in 2013 by \$3.8 million over the 2012 ending balance. Since it is funded by property taxes, a change in the tax rate allocation has a direct impact on funds available for debt service. As part of the budgeting process, the County must determine the funding needed to meet the principal and interest payments for each issue of debt, as well as the expected fiscal agent fees to be paid annually.

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

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

Debt Service Fund Revenues Highlights

- In 2013, property taxes allocated for debt service were \$49.1 million, or about \$2.4 million higher than 2012.

- Interest earned was about \$287 thousand, \$168 thousand lower than the prior year due to decreased interest rates.

Debt Service Fund Expenditures Highlights

- Debt service expenditures for 2013 debt service and fees were \$49.4 million of which \$4.2 million was part of bond refunding transactions. The amount paid was \$2.2 million higher than 2012.

2007 Road Bond Capital Project Fund

The 2007 Road Bond Capital Project Fund is used to account for road bond proceeds for road bonds authorized by voters on November 6, 2007. Total authorized for roads and highways is \$235,600,000. Only a portion of the bonds have been issued to-date (in six series), beginning in 2008 and ending in 2013. The remainder of the bonds will be sold as needed. The total issued through September 30, 2013, is \$126,200,000:

- Series 2008: \$25,020,000 issued July 14, 2008
- Series 2009: \$10,070,000 issued September 29, 2009
- Series 2009B: \$ 5,590,000 issued September 29, 2009
- Series 2011: \$28,490,000 issued June 16, 2011
- Series 2012: \$31,365,000 issued June 14, 2012
- Series 2013A: \$25,665,000 issued June 1, 2013

In 2013 fund balance increased \$14.1 million; key factors in the change in fund balance are:

2007 Road Bond Capital Project Fund Revenues/ Other Financing Sources

- Investment earnings increased \$65 thousand (27.6%) due to having more funds to invest from an additional bond issue.
- An amount of \$235,615 was received from an insurance settlement.
- Received bond proceeds and premiums of \$28 million.

2007 Road Bond Capital Project Fund Expenditures

- Capital outlay for road projects in 2013 was \$14.4 million, which is \$4.5 million more than in 2012.

Budgetary Highlights

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

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

The final amended budget for the General Fund expenditure appropriation was \$161.5 million, or \$130 thousand lower than the original adopted budget of \$161.6 million (excluding transfers). Actual expenditures for 2013 were \$141.1 million, or 12.7% less than the final amended budget.

General Fund revenue estimates for 2013 were more than the estimate by \$2.7 million, and broken down as follows:

- Taxes – \$1.4 million higher
- Federal and state funds - \$1.2 million higher
- Fees and Charges for Services - \$36 thousand higher
- Fines and forfeitures - \$181 thousand higher
- Interest – \$855 thousand lower
- Miscellaneous revenues - \$613 thousand higher

The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2013, there were departments that contributed to actual expenditures being \$20.4 million lower than budgeted expenditures. They include:

- General administration was less than budget by \$7.6 million. Highlights about this budget variance are as follows:
 - Actual expenditures for the County Clerk were \$1.6 million less than budgeted expenditures in the Maintenance and Operating Category due to a revised budget being established for archive and restoration (restricted funds) that was not utilized.
 - Actual expenses for the Non-Departmental were under budget by \$1.2 million in the salary and benefit category due to unused budget for temporary workers.
 - Actual expenditures were \$3.2 million under budget for Non-Departmental in the maintenance and operating category primarily because of unused contingency funds and maintenance contracts coming in well under budget.
 - Actual expenses for Information Technology were \$364 thousand under budget in the maintenance and operating category.
 - Actual expenses for Telecommunications in the maintenance and operating category were under budget by \$565 thousand.
- Judicial actual expenditures were less than budget by \$861 thousand. Highlights regarding this budget variance are as follows:
 - The County Courts-at-Law utilized all but \$107 thousand of their \$2.9 million budget.
 - The County Court-at-Law Clerks had \$97 thousand remaining in their \$1.6 million salary and benefit budget at year end.
 - The County Clerks – Probate/Mental Department left \$82 thousand in their maintenance and operating budget at year end.
 - The District Courts had \$123 thousand unspent in their combined budgets at year end.
 - The Jury Services – District Clerk Department had \$242 thousand remaining of their \$647 thousand budget at year end in maintenance and operating.
- Financial administration actual expenditures were less than budget by \$701 thousand. Highlights of this budget variance are as follows:
 - Salaries and benefits came in under budget as follows:
 - County Auditor \$130 thousand under budget,
 - County Court-at-Law Clerks Collections \$111 thousand under budget,
 - Tax Assessor-Collector \$229 thousand under budget, and
 - Purchasing Department \$122 thousand under budget.

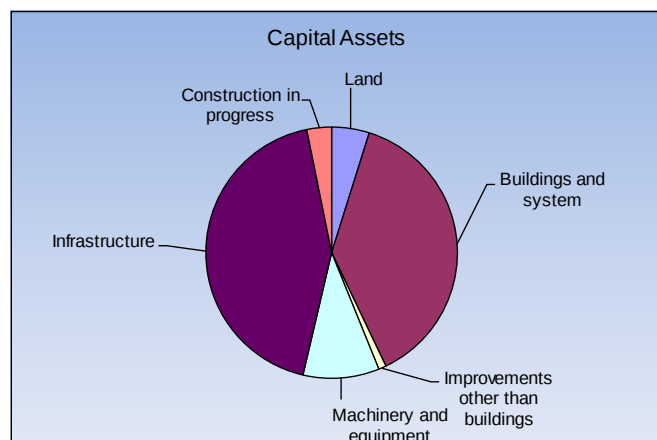
- Legal actual expenditures for the District Attorney's Office were less than budget by \$517 thousand under budget. This is broken down as follows:
 - Salaries and benefits were lower than budgeted by \$420 thousand,
 - Maintenance and operating was \$96 thousand less than budget at year end, and
 - Travel and training was \$1.4 thousand less than budget.
- Public facilities expenditures were less than budget by \$1.0 million, primarily due to maintenance and operating expenditures being under budget.
- Equipment services expenditures were lower than budget by \$570 thousand primarily due to the maintenance and operating category coming in under budget.
- Public safety expenditures were lower than budget by \$2.4 million. Highlights of this budget variance are as follows:
 - The Sheriff's Office was \$399 thousand less than budget of which \$308 thousand was payroll related.
 - The Jail Operations Department was under budget by \$644 thousand in the maintenance and operating category of which \$543 thousand was left over at year end in the food supplies account.
 - The Minimum Security Operations maintenance and operating category were \$159 thousand under budget.
 - The 911 Addressing Department was \$95 thousand under budget in the maintenance and operating category.
 - The Holding Facility Department was \$143 thousand under budget in the salary and benefit category.
 - Homeland Security was \$280 thousand under budget in the salaries and benefit category.
 - Juvenile Probation was \$188 thousand under budget in the salaries and benefits category.
- Health and welfare expenses were \$468 thousand under budget of which most was due to inmate health coming in under budget.
- Capital outlay, which is presented separately from functional activities, was \$6.2 million under budget of which \$3.2 million was for facility projects, \$678 thousand was for Equipment Services Department, \$1.5 million was for Information Technology and \$547 thousand was for Telecommunications.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2013, was \$438.1 million, a decrease of \$14.9 million under 2012.

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



Details by type of activity are summarized below:

Major changes for 2013 are:

- Added right of way for planned road construction to land: \$244 thousand.
- Sold University Drive Courts Facility building, reduced buildings by \$12.2 million.
- Added purchases of \$4.4 million to Machinery and Equipment; purchases were offset by \$714 thousand in items written off when sold as surplus or traded in.
- Infrastructure increased by \$5.2 million, primarily for road construction.
- Construction in Progress increased by a net of \$2.1 million (\$3.7 million increase for new projects less a \$1.6 million decrease for completed projects.)
- Accumulated depreciation had a net increase of \$15.9 million.

Capital Assets As of September 30 (\$ in thousands)		
	2013	2012
Land	\$ 32,712	\$ 31,549
Buildings and system	257,187	268,132
Improvements other than buildings	6,607	6,865
Machinery and equipment	66,162	62,442
Infrastructure	291,663	286,476
Construction in progress	21,457	19,341
Total capital assets	675,788	674,805
Less: Accumulated Depreciation	(237,669)	(221,789)
Total capital assets	<u>\$ 438,119</u>	<u>\$ 453,016</u>

Long-term Debt

At September 30, 2013, the County had \$393.35 million in outstanding debt, a slight increase of \$140 thousand (0.3%).

In 2013, the County:

- Issued \$2.2 million for park/open space projects
- Issued \$31.365 million for road and bridge projects
- New issues refunded \$49.785 million in existing debt to take advantage of savings due to lower interest rates.
- Paid \$28,035 thousand in debt service principal and \$16.8 million in interest costs to service debt.

Long-Term Debt by Intended Use of Proceeds As of September 30 (\$ in thousands)		
	2013	2012
Road and Bridge Projects	\$ 262,765	\$ 253,745
Technology/Equipment	-	2,490
Public Facilities/Park Projects	130,585	136,975
Total Long-Term Debt	<u>\$ 393,350</u>	<u>\$ 393,210</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 2013 General Fund and other budgets:

- The percentage increase in real property assessed value for 2013 was 3.0% (2012 increase was 2.4%).
- The average unemployment rate in Collin County for 2013 was 5.5% (5.7% in 2012).

Collin County has consistently had increases in its taxable assessed value since the Great Recession of 2009 when the County experienced a slight decrease. In 2013 the County experienced a 3% increase in which 1.7% was new construction and 1.3% was an increase in existing property values. After experiencing an unemployment rate recent-year high of 7.8% in 2009 the rate has consistently decreased each year to its current rate of 5.5%. The County is experiencing the fast growing increase in population it has been accustomed to in the past two decades. This year the County added over 21,000 residents, an average of 58 people per day. The County continues to aggressively invest in road and bridge projects across the County to meet the transportation needs of its residents and business to make the County an attractive place to live, to work and to do business.

During 2013 there were 21,509 people added to the County's population. This growth rate is expected to increase over the next couple of years due to large corporate projects moving into the County. State Farm is currently building a facility in Richardson, fully within the County, that is expected to employ 10,000 people and bring another 40,000 people to the area. Federal Express is planning to construct a facility in Frisco that will bring in another 1,500 jobs. Collin County is poised to be one of the fastest growing counties in the nation in upcoming years just as the County has been in recent years. In the last ten years the County added 206,216 people, an increase of 32.8%. The rate of and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

The 2010 Census showed the County population at 782,341 as of April 1, 2011. The 2010 Census is a 196% increase over the 1990 census of 264,036, and a 59% increase over the 2000 census of 491,772. The estimated population as of September 30, 2013 is 834,642 according to the Bureau of Economic Analysis which is an increase of 52,301 or 6.7% over the 2010 Census. Collin County is currently the 6th most populous county of the 254 counties in the State of Texas.

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

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

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

In 2009, the County created the Collin County Toll Road Authority (CCTRA) for the purpose of building and operating a 56-mile toll road along the northern and eastern boundaries of the County. The toll road is planned to connect Interstate 35 with Interstate 30 and allow traffic to loop around the Dallas-Fort Worth metroplex. The toll road is to be built in six phases, with completion of the final phase expected in 2030. Now open as a two lane access road is the portion of the toll road connecting U.S. Highway 75 and State Highway 121. This area of the County is experiencing rapid growth. Frontage roads are being built first, with main lanes expected to be completed at a later time. CCTRA has also begun construction on the frontage roads to connect the Dallas North Tollway and State Highway 289 (Preston Road). The next phase will continue the toll road past State Highway 289 to U.S. Highway 75. Planning and purchases of land for right of way are on-going for the remaining phases.

Conversion of State Highway 121 to a toll road that is operated and managed by NTTA will continue to fund road construction for years to come. The State of Texas and the Regional Transportation Council (RTC) have identified various road and bridge projects across the Dallas – Fort Worth metroplex to fund with the transfer of the Sam Rayburn Tollway to the NTTA. A significant number of these projects (over \$900 million) are planned or under construction in Collin County.

Revenue estimates in 2014 are \$279.8 million, an increase of 7.3% over the 2013 adopted budget estimates of \$260.7 million. Property taxes of \$187.6 million account for 67.0% of the County's revenue estimates.

The County's expenditure budget for 2014, which includes expenditures and transfers out, totals \$279.8 million. The General Fund expenditure budget in 2014 is \$170.4 million, or 60.9% of the total adopted budget. An amount of is \$41.3 million (14.7% of the total) is budgeted for debt services.

There are several significant events expected to have an impact in 2014 and beyond:

Health care for indigent residents of Collin County is a major economic consideration for the County. Grants to community agencies that began in 2008 and continued in 2013 have helped the county to provide preventative and minor medical care in cities where the indigent population is located. Increasing medical costs for medical care have contributed to the increasing demands on County resources to provide the same level of services offered in prior years. The Health Care Task Force continues to work with local providers and the County to ensure appropriate recommendations and decisions concerning the future availability of service and care. Medicaid 1115 plans are being put in place, with the County as the anchor county in a new state regional provider.

As of September 30, 2013, the unassigned fund balance for the General Fund was \$148.1 million which is 86.9% of the General Fund expenditure budget for 2014 or 317 operating days. The County has eliminated all long-term unfunded liabilities from employee retirement and health care benefits by changing policies and using excess reserves to pay down the liabilities. As such, the County is in excellent shape to endure any future economic downturn; however, the economy of the County continues to thrive despite a sluggish national economy. The County will continue to closely monitor its expenditures to ensure that taxpayer dollars are spent wisely and in accordance with sound fiscal management policies.

In June of 2013 the County issued bonds of \$2.2 million for park and open space projects as well as \$25.665 million for road and bridge projects. The County partners with cities that reside within the county to enhance parks and transportation for citizens across the County. There are additional bond issues planned in upcoming years that have been approved by voters.

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

The County began in 2006 a partnership with 11 other large counties to customize and implement a new case management software system. This is a multi-year project, with specific groups being implemented over a five year period. The sheriff's office and jail administration were completed in December 2011. In 2013 the County was awarded a \$436 thousand grant by the Texas Indigent Defense Commission (TIDC) to continue to enhance this software to improve the processes for appointing and tracking information for providing attorneys to indigents.

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

The property tax rate for 2014 was lowered to \$0.2375 per \$100 from \$0.24 per \$100 of valuation in 2013. Property owners continue to benefit from one of the lowest county tax rates in the state. The expected growth of the County and related increases in property values should be sufficient for the time being to fund County operations. Collin County is in excellent fiscal condition to endure any future revenue shortfalls, should they occur; however, significant revenue shortfalls are unlikely due to the vibrant economic activity occurring within the County. Future fiscal pressures from rising health care costs along with changing health care laws, demand for constituent services, and costs of road construction could place pressure on the low tax rate in future years.

REQUESTS FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

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COLLIN COUNTY, TEXAS

Statement of Net Position

September 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Cash	\$ 25,279,308	\$ 58,322	\$ 25,337,630	\$ 140,074
Investments	353,204,996	1,728,673	354,933,669	-
Receivables (net of allowance for uncollectibles)	7,924,899	-	7,924,899	-
Internal balances	17,095,325	(17,095,325)	-	-
Inventories	2,633,036	-	2,633,036	-
Deferred contributions	383,793	-	383,793	-
Capital assets (net of accumulated depreciation):				
Land	23,608,661	9,102,732	32,711,393	-
Buildings and system	174,688,425	-	174,688,425	-
Improvements other than buildings	3,766,663	-	3,766,663	-
Machinery and equipment	21,846,363	-	21,846,363	-
Infrastructure	183,649,040	-	183,649,040	-
Construction in progress	15,188,184	6,269,352	21,457,536	-
Total assets	<u>\$ 829,268,693</u>	<u>\$ 63,754</u>	<u>\$ 829,332,447</u>	<u>\$ 140,074</u>
Liabilities:				
Accounts payable and other current liabilities	\$ 14,681,428	\$ -	\$ 14,681,428	\$ 140,074
Due to other governments	197,568	-	197,568	-
Unearned revenue	7,356,981	-	7,356,981	-
Noncurrent liabilities:				
Due within one year	34,296,465	-	34,296,465	-
Due in more than one year	399,506,273	-	399,506,273	-
Total liabilities	<u>456,038,715</u>	<u>-</u>	<u>456,038,715</u>	<u>140,074</u>
Net position:				
Net investment in capital assets	231,894,333	15,372,084	247,266,417	-
Restricted for:				
Debt service	9,957,971	-	9,957,971	-
Health Care Foundation	8,486,389	-	8,486,389	-
Myers Park Foundation	15,350	-	15,350	-
Grant programs	6,906,263	-	6,906,263	-
Unrestricted (deficit)	115,969,672	(15,308,330)	100,661,342	-
Total net position	<u>\$ 373,229,978</u>	<u>\$ 63,754</u>	<u>\$ 373,293,732</u>	<u>\$ -</u>

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

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COLLIN COUNTY, TEXAS
Statement of Activities
For The Year Ended September 30, 2013

Fuctions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental activities:								
General administration	\$ 27,866,729	\$ 9,189,297	\$ 388,802	\$ 145,112	\$(18,143,518)	\$ -	\$(18,143,518)	
Judicial	16,427,358	4,889,281	846,486	-	(10,691,591)	-	(10,691,591)	
Financial administration	10,167,597	3,075,027	178,896	-	(6,913,674)	-	(6,913,674)	
Legal	10,300,586	310,396	169,564	-	(9,820,626)	-	(9,820,626)	
Public facilities	21,949,602	-	138,181	-	(21,811,421)	-	(21,811,421)	
Equipment services	3,236,108	-	3,838	477,240	(2,755,030)	-	(2,755,030)	
Public safety	55,924,293	9,831,511	3,664,559	205,432	(42,222,791)	-	(42,222,791)	
Public transportation	42,392,813	15,767,626	1,776,197	102,869	(24,746,121)	-	(24,746,121)	
Health and welfare	18,130,149	310,934	6,687,977	-	(11,131,238)	-	(11,131,238)	
Culture and recreation	3,333,334	1,377	229,457	-	(3,102,500)	-	(3,102,500)	
Conservation	246,371	-	-	-	(246,371)	-	(246,371)	
Interest and fiscal charges	21,846,718	-	300,053	-	(21,546,665)	-	(21,546,665)	
Total governmental activities	231,821,658	43,375,449	14,384,010	930,653	(173,131,546)	-	(173,131,546)	
Business-type activities:								
Toll Road Authority	-	-	-	-	-	-	-	
Total business-type activities	-	-	-	-	-	-	-	
Total primary government	231,821,658	43,375,449	14,384,010	930,653	(173,131,546)	-	(173,131,546)	
Component unit:								
Health and welfare	45,677	-	42,638	-				(3,039)
Total component unit	\$ 45,677	\$ -	\$ 42,638	\$ -				\$(3,039)
General revenues								
Property taxes					180,402,943	-	180,402,943	-
Mixed beverage tax					2,613,224	-	2,613,224	-
Investment earnings					1,334,777	1,757	1,336,534	41
Miscellaneous					142,080	-	142,080	-
Total general revenues					184,493,024	1,757	184,494,781	41
Change in net position					11,361,478	1,757	11,363,235	(2,998)
Net position - beginning of year					361,868,500	61,997	361,930,497	2,998
Net position - end of year					\$ 373,229,978	\$ 63,754	\$ 373,293,732	\$ -

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

COLLIN COUNTY, TEXAS

Balance Sheet Governmental Funds September 30, 2013

Assets	General Fund	General Road and Bridge	Health Care Foundation	RTR - Wylie
Cash	\$ 18,208,118	\$ 2,052,871	\$ 1,541,332	\$ 446
Investments	155,188,855	15,202,250	7,146,917	4,217,217
Receivables:				
Taxes (net of allowance for uncollectibles)	1,951,489	44,268	-	-
Fines and fees	1,223,612	753,144	-	-
Due from other governments	1,309,507	113,094	-	-
Due from other funds	1,953,002	-	-	-
Advance to other funds	16,269,485	-	-	-
Interest	248,657	-	10,125	-
Miscellaneous	320,842	169,576	-	-
Inventories	583,318	2,049,718	-	-
Total assets	<u>\$ 197,256,885</u>	<u>\$ 20,384,921</u>	<u>\$ 8,698,374</u>	<u>\$ 4,217,663</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 3,289,482	\$ 360,399	\$ 48,144	\$ -
Payroll related costs payable	4,934,039	123,258	43,940	-
Lease deposits payable	-	-	119,901	-
Due to other governments	196,677	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	1,223,612	753,144	-	4,217,663
Deferred tax revenue	1,894,106	50,505	-	-
Total liabilities	<u>11,537,916</u>	<u>1,287,306</u>	<u>211,985</u>	<u>4,217,663</u>
Fund Balances:				
Nonspendable	17,137,803	2,049,718	-	-
Restricted	5,139,168	17,047,897	-	-
Committed	15,361,692	-	8,486,389	-
Unassigned	148,080,306	-	-	-
Total fund balances	<u>185,718,969</u>	<u>19,097,615</u>	<u>8,486,389</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 197,256,885</u>	<u>\$ 20,384,921</u>	<u>\$ 8,698,374</u>	<u>\$ 4,217,663</u>

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

RTR - Outer Loop	Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ 3,911	\$ 14,844	\$ 227,739	\$ 841,842	\$ 22,891,103
3,364,416	9,882,304	89,760,855	59,504,140	344,266,954
-	632,656	-	-	2,628,413
-	-	-	-	1,976,756
-	-	-	983,723	2,406,324
-	-	-	-	1,953,002
-	-	37,598	1,355,057	17,662,140
-	-	-	-	258,782
-	43,681	-	118,563	652,662
-	-	-	-	2,633,036
<u>\$ 3,368,327</u>	<u>\$ 10,573,485</u>	<u>\$ 90,026,192</u>	<u>\$ 62,803,325</u>	<u>\$ 397,329,172</u>
\$ 203,434	\$ 1,990	\$ 162,085	\$ 1,075,466	\$ 5,141,000
-	-	-	57,243	5,158,480
-	-	-	-	119,901
-	-	-	891	197,568
-	-	-	1,793,002	1,793,002
3,164,893	-	-	88,467	9,447,779
-	613,524	-	114,042	2,672,177
<u>3,368,327</u>	<u>615,514</u>	<u>162,085</u>	<u>3,129,111</u>	<u>24,529,907</u>
-	-	-	1,355,057	20,542,578
-	9,957,971	89,864,107	58,319,157	180,328,300
-	-	-	-	23,848,081
-	-	-	-	148,080,306
<u>-</u>	<u>9,957,971</u>	<u>89,864,107</u>	<u>59,674,214</u>	<u>372,799,265</u>
<u>\$ 3,368,327</u>	<u>\$ 10,573,485</u>	<u>\$ 90,026,192</u>	<u>\$ 62,803,325</u>	<u>\$ 397,329,172</u>

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COLLIN COUNTY, TEXAS

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

September 30, 2013

Total fund balances – governmental funds \$ 372,799,265

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

Capital project construction payments made to construct
assets owned by other local governments. 383,793

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds.

These capital assets (net of accumulated depreciation) consist of:

Land	\$ 23,608,661
Buildings and systems	172,528,867
Improvements other than buildings	3,766,663
Machinery equipment	21,780,075
Infrastructure	183,649,040
Construction in progress	<u>15,188,184</u>

Total capital assets 420,521,490

Some amounts deferred in the funds were recorded in a different
fiscal year than the current year:

Special assessment for road construction in the prior year that is
deferred to a future period is included in the funds. \$ 114,042

Fines and fees earned in the current fiscal year but are not
available to provide for current financial resources, and
therefore are deferred in the funds. 1,976,756

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. 2,672,177

Total deferred revenues 4,762,975

Internal service funds are used by management to charge the costs
of certain activities to individual funds. The assets and liabilities of
the internal service funds are included in governmental activities
in the statement of net position. 7,619,037

Some liabilities are not due and payable in the current period and
therefore are not reported in the funds. Those liabilities consist of:

Interest payable	(4,191,799)
Bonds, notes and loans payable	(393,350,000)
Compensated absences	(6,564,264)
Unamortized bond premiums	<u>(28,750,519)</u>
Total liabilities	(432,856,582)

Net position of governmental activities \$ 373,229,978

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

COLLIN COUNTY, TEXAS

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds

For The Year Ended September 30, 2013

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>	<u>RTR - Wylie</u>
Revenues:				
Taxes:				
Property	\$ 129,156,674	\$ 2,254,403	\$ -	\$ -
Licenses and permits	378,671	3,780	-	-
Federal and state funds	5,033,417	-	1,270,265	-
Fees and charges for services	19,319,252	15,580,069	277,491	-
Fines and forfeitures	2,142,678	1,966,217	-	-
Other local government funds	-	89,186	-	-
Rental revenues	254,430	-	1,095,368	-
Interest	485,868	85,864	26,099	-
Miscellaneous	1,269,903	200,127	31,311	-
Total revenues	<u>158,040,893</u>	<u>20,179,646</u>	<u>2,700,534</u>	<u>-</u>
Expenditures:				
Current:				
General administration	23,850,268	-	-	-
Judicial	14,598,191	-	-	-
Financial administration	9,903,760	-	-	-
Legal	10,040,658	-	-	-
Public facilities	10,575,698	-	82,011	-
Equipment services	2,164,730	-	-	-
Public safety	52,794,966	-	-	-
Public transportation	-	18,299,851	-	-
Health and welfare	12,075,076	-	2,569,180	-
Culture and recreation	841,464	-	-	-
Conservation	244,445	-	-	-
Capital outlay:	3,964,567	1,315,273	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Advance refunding escrow	-	-	-	-
Total expenditures	<u>141,053,823</u>	<u>19,615,124</u>	<u>2,651,191</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,987,070</u>	<u>564,522</u>	<u>49,343</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	79,505	-	-	-
Transfers out	(515,900)	-	-	-
Sale of assets	3,540,233	159,381	-	-
Debt issuance	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	-
Total other financing sources (uses)	<u>3,103,838</u>	<u>159,381</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,090,908	723,903	49,343	-
Fund balances – beginning	<u>165,628,061</u>	<u>18,373,712</u>	<u>8,437,046</u>	<u>-</u>
Fund balances – ending	<u>\$ 185,718,969</u>	<u>\$ 19,097,615</u>	<u>\$ 8,486,389</u>	<u>\$ -</u>

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

RTR - Outer Loop	Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ -	\$ 49,098,644	\$ -	\$ -	\$ 180,509,721
-	-	-	-	382,451
956,145	300,053	-	6,820,890	14,380,770
-	-	-	3,680,974	38,857,786
-	-	-	213,204	4,322,099
-	-	-	84,200	173,386
-	-	-	-	1,349,798
-	286,702	302,306	133,751	1,320,590
-	-	235,615	162,474	1,899,430
<u>956,145</u>	<u>49,685,399</u>	<u>537,921</u>	<u>11,095,493</u>	<u>243,196,031</u>
-	-	-	934,707	24,784,975
-	-	-	1,689,053	16,287,244
-	-	-	1,912	9,905,672
-	-	-	148,095	10,188,753
-	-	-	34,369	10,692,078
-	-	-	474,640	2,639,370
-	-	-	2,659,151	55,454,117
-	-	-	346,876	18,646,727
-	-	-	3,111,590	17,755,846
-	-	-	-	841,464
-	-	-	-	244,445
956,145	-	14,430,776	10,498,226	31,164,987
-	28,035,000	-	-	28,035,000
-	16,803,031	-	-	16,803,031
-	339,472	-	-	339,472
-	4,180,537	-	-	4,180,537
<u>956,145</u>	<u>49,358,040</u>	<u>14,430,776</u>	<u>19,898,619</u>	<u>247,963,718</u>
<u>-</u>	<u>327,359</u>	<u>(13,892,855)</u>	<u>(8,803,126)</u>	<u>(4,767,687)</u>
-	-	-	538,323	617,828
-	-	-	(101,928)	(617,828)
-	-	37,598	44,609	3,781,821
-	46,320,000	25,665,000	2,200,000	74,185,000
-	(46,010,000)	-	-	(46,010,000)
-	3,142,016	2,335,000	-	5,477,016
-	3,452,016	28,037,598	2,681,004	37,433,837
-	3,779,375	14,144,743	(6,122,122)	32,666,150
-	6,178,596	75,719,364	65,796,336	340,133,115
<u>\$ -</u>	<u>\$ 9,957,971</u>	<u>\$ 89,864,107</u>	<u>\$ 59,674,214</u>	<u>\$ 372,799,265</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, 2013

Net change in fund balances – governmental funds \$ 32,666,150

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	\$ 14,523,793	
Capital assets decreases	(7,121,621)	
Depreciation expense	(21,911,091)	
Total change in capital assets activity		(14,508,919)

Bond proceeds provide current financial resources. However, in the statement of activities, some items do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:

Debt issuance and refunding increase long-term debt in statement of net position	(74,185,000)	
Debt repayment is an expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	74,045,000	
Bond premiums and bond discounts require the use of current financial resources but are amortized over the life of the bond in the statement of activities.	(3,602,312)	
Total long-term debt		(3,742,312)

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 are reported with the governmental activities.

(511,418)

Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. The changes in these revenues are as follows:

Property taxes	(106,778)	
Fines and forfeitures	(158,296)	
Total changes in revenues		(265,074)

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 changes in these expenditures are as follows:

Interest owed but not yet paid	(2,398,382)	
Compensated absences	121,433	
Total changes in long-term liabilities		(2,276,949)

Change in net position of governmental activities \$ 11,361,478

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

COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2013

	Business-type Activities – Collin County Toll Road Authority	Governmental Activities – Internal Service Funds
Assets:		
Current assets:		
Cash	\$ 58,322	\$ 2,388,203
Investments	1,728,673	8,938,042
Receivables:		
Miscellaneous receivables	-	1,960
Total current assets	<u>1,786,995</u>	<u>11,328,205</u>
Capital assets (net of accumulated depreciation):		
Land	9,102,732	-
Buildings and systems	-	2,159,558
Machinery and equipment	-	66,288
Construction in progress	<u>6,269,352</u>	<u>-</u>
Total capital assets	<u>15,372,084</u>	<u>2,225,846</u>
Total assets	<u>17,159,079</u>	<u>13,554,051</u>
Liabilities:		
Current liabilities:		
Accounts payable	-	3,250,308
Payroll payable	-	18,502
Claims payable	-	1,939,389
Due to other funds	-	160,000
Total current liabilities	<u>-</u>	<u>5,368,199</u>
Noncurrent liabilities:		
Advance from other funds	<u>17,095,325</u>	<u>566,815</u>
Total noncurrent liabilities	<u>17,095,325</u>	<u>566,815</u>
Total liabilities	<u>17,095,325</u>	<u>5,935,014</u>
Net position:		
Net investment in capital assets	15,372,084	2,225,846
Unrestricted (deficit)	<u>(15,308,330)</u>	<u>5,393,191</u>
Total net position	<u>\$ 63,754</u>	<u>\$ 7,619,037</u>

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

COLLIN COUNTY, TEXAS**Statement of Revenues, Expenses, and Changes in Net Position****Proprietary Funds****For The Year Ended September 30, 2013**

	Business-type Activities – Collin County Toll Road Authority	Governmental Activities – Internal Service Funds
Operating revenues:		
Premiums	\$ -	\$ 24,402,170
Charges for services	-	1,469,085
Other	-	1,663,222
Total operating revenues	-	27,534,477
Operating expenses:		
Administration	-	3,939,297
Benefits	-	24,015,271
Depreciation	-	105,514
Total operating expenses	-	28,060,082
Operating (loss)	-	(525,605)
Nonoperating revenues (expenses):		
Interest income	1,757	14,187
Total nonoperating revenues (expenses)	1,757	14,187
Change in net position	1,757	(511,418)
Total net position – beginning	61,997	8,130,455
Total net position – ending	\$ 63,754	\$ 7,619,037

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, 2013

	Business-type Activities – Collin County Toll Road Authority	Governmental Activities – Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ -	\$ 26,059,351
Insurance recovery	-	1,557,008
Administration costs	-	(4,057,212)
Benefits paid	-	(23,487,017)
Net cash provided by operating activities	<u>-</u>	<u>72,130</u>
Cash flows from capital financing activities:		
Purchases of capital assets	(98,525)	-
Net cash used by capital financing activities	<u>(98,525)</u>	<u>-</u>
Cash flows from investing activities:		
Sale (purchase) of investments	353,342	1,474,183
Advance from other funds	55,959	-
Interest income	<u>1,757</u>	<u>14,187</u>
Net cash provided by investing activities	<u>411,058</u>	<u>1,488,370</u>
Net increase (decrease) in cash and cash equivalents	312,533	1,560,500
Cash and cash equivalents – October 1, 2012	(254,211)	827,703
Cash and cash equivalents – September 30, 2013	<u>\$ 58,322</u>	<u>\$ 2,388,203</u>
Reconciliation of operating loss to net cash provided (used) by operating activities:		
Operating loss	\$ -	\$(525,605)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:		
Depreciation expense	-	105,514
Other nonoperating expenses	-	(7,920)
Change in intergovernmental receivable	-	81,882
Change in accounts payable	-	537,263
Change in payroll payable	-	4,403
Change in due to other funds	-	160,000
Change in advance from other funds	-	(283,407)
Total adjustments	<u>-</u>	<u>597,735</u>
Net cash used in operating activities	<u>\$ -</u>	<u>\$ 72,130</u>

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

COLLIN COUNTY, TEXAS
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
September 30, 2013

Assets

Cash	\$ 23,641,581
Investments	17,603,352
Assets held as security deposits	3,337,904
Receivables:	
Miscellaneous receivables	<u>79,493</u>
Total assets	<u>\$ 44,662,330</u>

Liabilities

Due to other governments	\$ 8,429,837
Due to others/vouchers payable	33,473,194
Cash bonds outstanding	2,734,394
Cash deposits outstanding	<u>24,905</u>
Total liabilities	<u>\$ 44,662,330</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, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

In 2012, the County implemented GASB Statement Number 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” The 2013 financial reports continue to reflect these changes. GASB Statement Number 54 is intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that compromise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. The implementation of this statement resulted in the County reclassifying fund balances of its governmental funds.

(a) Reporting Entity

Primary Government

Collin County (the County) is a public corporation and political subdivision of the State of Texas. The Commissioners Court, comprised of the County Judge and four Commissioners, is the general governing body of the County in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: justice administration (courts, juries, constables, district attorney, clerks, investigators, sheriff, jail, fire marshal, and medical examiner), tax collection, road 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), the Collin County Toll Road Authority (CCTRA) and the Collin County Health Care Foundation (HCF) qualify as blended component units. The Commissioners Court sits as the governing board of the HFC, CCTRA and HCF. The only activity of the HFC has been the issuance of single and multiple-family revenue bonds that are disclosed as conduit debt in Footnote IV (F). Otherwise, there are no other financial operations or balances for this entity. Required financial reporting to show compliance is provided by the administrator Bank of New York Mellon acting as trustee for the various issues and overseeing legal compliance reporting. The HCF was organized under the Texas Nonprofit Corporation Act to assist the County by providing indigent health care. Financial activity is reported as a major special revenue fund within the governmental fund financial statements. The CCTRA was created to finance the future outer loop within the County with future toll revenues once the construction is complete.

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

Discretely presented component unit

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

(b) Government-wide and Fund Financial Statements

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

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

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the fiduciary funds are excluded from the government-wide financial statements. The General Fund, the General Road and Bridge Special Revenue Fund, the RTR – Wylie Special Revenue Fund, the RTR – Outer Loop Special Revenue Fund, the Debt Service Fund and the 2007 Road Bond Capital Project Fund meet the criteria or have been selected by management as *major governmental funds*. The Health Care Foundation Special Revenue Fund is being reported as a major fund even though it did not meet the requirement criteria because it serves a major function of the County, indigent health care. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue and Capital Projects funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed statements for nonmajor funds are presented within combining and individual fund statements and schedules.

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

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

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes levied prior to September 30, 2012, that were due October 1, 2012, have been assessed to finance the budget of the fiscal year beginning October 1, 2012. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2012, outstanding 60 days after year-end, are reflected as deferred revenue and taxes receivable in the fund financial statements. Property taxes and interest earned as of September 30 and received within 60 days of year-end are accrued as income in the current period. Expenditures generally are recorded when a liability is incurred; however, debt service expenditures, claims and judgments, and compensated absences are recorded only when payment is made.

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, fees, intergovernmental revenues, fines and investment income. Primary expenditures are for general administration, public safety, and judicial, state prosecution, and capital outlay.

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

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

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

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

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

The 2007 Road Bond Capital Project Fund is to account for road bond proceeds for road bonds authorized by voters on November 6, 2007. Total authorized for roads and highways is \$235,600,000. Only a portion of the bonds have been issued to-date in five series, beginning 2008 and ending 2013. The remainder of the bonds will be sold as needed. The total sold through September 30, 2013 is \$100,535,000.

Series 2008 - \$25,020,000 issued July 14, 2008
Series 2009 - \$10,070,000 issued September 29, 2009
Series 2009B - \$5,590,000 issued September 29, 2009
Series 2012 - \$28,490,000 issued June 16, 2012
Series 2012 - \$31,365,000 issued June 14, 2012

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

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

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

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

Enterprise Fund is used to account for business-type activities. The County's only enterprise fund is the Collin County Toll Road Authority Fund (CCTRA). Commissioners Court authorized the creation of the CCTRA enterprise fund in 2009. This fund is used to track future activity for the Outer Loop road project. Currently the only activity in this fund is funding right-of-way and road construction. It is the intention of Commissioners Court to eventually generate toll revenues to support this activity.

Agency Funds are used to account for situations where the County's role is strictly custodial in nature. Most of these funds are held for legal reasons. Those reasons vary from funds held in trust for minors to funds placed in escrow awaiting a decision and order by the presiding court. Additional funds were on hand at year-end for tax collections for other governmental entities and the State 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.

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

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

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

(1) Cash and Investments

Financial statements reporting cash include cash on hand and demand deposits. In accordance with State of Texas statutes and the County's Investment Policy idle funds are invested 2a-7 pools, in obligations of the U. S. Agencies, municipal bonds, certificate of deposit and other bank accounts that are collateralized with eligible investments.

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

(2) Receivables and Payables

Accounts Receivable

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

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

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

Receivables are shown net of an allowance for uncollectibles.

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

(3) Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are normally recorded as prepaid items in both government-wide and fund financial statements. There were no prepaid items to record in 2013.

(4) Restricted Net Position

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

(5) Capital Assets – Primary Government

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

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

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

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

(6) Compensated Absences

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

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

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

(7) Long-term Obligations

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

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

(8) Unemployment and Workers' Compensation Benefits

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

(9) Fund Equity

In the fund financial statements, governmental funds report fund balances that are not available for appropriation or are legally restricted by outside parties for a specific purpose. As required by GASB Statement Number 54, these fund balance amounts are reported as nonspendable, restricted, committed or unassigned. Collin County has no assigned fund balances.

1. Nonspendable Fund Balance

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

Fund Balances:	
Nonspendable:	
General Fund:	
Advances:	
Collin County Toll Road Authority	\$ 15,702,670
North Texas Groundwater Conservation District	285,000
Animal Shelter	566,815
Inventories	<u>583,318</u>
Total General Fund	\$ <u>17,137,803</u>
General Road and Bridge Fund:	
Inventories	<u>2,049,718</u>
Other Governmental Funds:	
Advances:	
Collin County Toll Road Authority	<u>1,355,057</u>
Total Nonspendable	<u><u>\$ 20,542,578</u></u>

2. Restricted Fund Balance

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

Fund Balances:

Restricted

General Fund:

Housing Finance Corporation	\$ 1,080,128	
Records Archive	3,809,823	
District Court Records Technology	<u>249,217</u>	
Total General Fund		\$ <u>5,139,168</u>

General Road and Bridge:

Public transportation	<u>17,047,897</u>	
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Debt Service Funds:

Debt service activity	<u>9,957,971</u>	
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2007 Road Bond:

Road and bridge projects	<u>89,864,107</u>	
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Other Governmental Funds:

General administration	(18,052,393)	
Judicial	6,453,054	
Financial administration	2	
Legal	455,699	
Public facilities	2,141,528	
Equipment services	8,896	
Public safety	1,836,968	
Public transportation	20,265,887	
Health and welfare	58,319	
Culture and recreation	<u>9,046,411</u>	
Total Other Governmental Funds		<u>58,319,157</u>
Total Restricted		\$ <u><u>180,328,300</u></u>

3. Committed Fund Balance

Fund balances that have self-imposed limitations placed by the Commissioners Court. The Commissioners Court ordered these restrictions with a Commissioners Court Order and in some cases adopted in the annual budget in separate funds for management which are rolled into the general fund for reporting. Committed fund balances are reported in the governmental fund statements as follows:

Fund Balances:

Committed

General Fund:

Capital murder cases	\$ 2,000,000	
Special elections	200,000	
Utilities price spikes	500,000	
Permanent Improvement	<u>12,661,692</u>	
Total General Fund		\$ <u>15,361,692</u>

Healthcare Foundation:

Indigent healthcare	<u>8,486,389</u>	
Total Committed		\$ <u><u>23,848,081</u></u>

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of capital project funds and the following special revenue funds: RTR – Wylie Fund, RTR – Outer Loop Phase 3 Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, LEOSE Education Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Pretrial Intervention Program Fund, SCAAP Fund, District Attorney Apportionment Fund, and the Grants Fund. The budget for capital project funds is adopted by project on a project-life term at the time debt is issued, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is administrative by Commissioners Court. All governmental fund annual appropriations lapse at year end.

On or before the last day of May of each year, all departments of the County submit requests for appropriations to the Budget Officer. The initial budget requests 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 1st.

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

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

III. DETAILED NOTES ON ALL FUNDS

(a) Deposits and Investments

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

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

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

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

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

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

1. Obligations including letters of credit of the United States or its agencies and Instrumentalities;
2. Direct obligations of this state or its agencies and instrumentalities;
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
4. Other obligations, the principle and interest on which are unconditionally guaranteed or are insured by or backed by the full faith and credit of this state or the United States or their respective agencies and instrumentalities;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Certificates of deposit issued by a state or national bank, a savings and loan association domiciled in this state, or a state or federal credit union domiciled in this state and is:
 - a. Guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor,
 - b. Secured by obligations that are described by Section 2256.009(a), including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described by section 2256.009(b),
 - c. Secured in any other manner and amount provided by law for deposits of the investing entity, and
 - d. Solicited by bid orally, in writing, electronically, or any combination of these methods outlined under Texas Government Code 2256.005(c).
7. Fully collateralized repurchase agreements, as defined in the Public Funds Investment Act, Government Code Section 2256.011(a)(14), (b), (c), and (d), are authorized investments if the repurchase agreement:
 - a. Has a defined termination date,
 - b. Is secured by obligations described by Section 2256.009(a)(1) of the Public Funds Investment Act,
 - c. Requires the securities being purchased by the County to be pledged to the County, held in the County's name, and deposited at the time the investment is made with the County or with a third party selected and approved by the County,
 - d. Is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in the state of Texas.

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

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

The portfolio balances of all investments including cash equivalents for all funds at September 30, 2013, are as follows:

Type of Investment	
Local government investment pools	\$160,334,354
Federal agency bonds	53,080,784
Municipal bonds	21,038,736
Certificates of deposits	102,271,965
CDARS	14,508,412
Money Market	<u>21,302,770</u>
Total investments	<u>\$372,537,020</u>

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

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

Credit Risk

The County's portfolio does not contain any investments in commercial paper or Corporate bonds. As of September 30, 2013, the local government pools (43% of the portfolio) were rated AAAM by Standard and Poor's. The federal agency bonds (14% of the portfolio) was rated AA+ by Standards and Poor's. The Municipal Bonds (6% of the portfolio) were rated AA or better by Standard and Poors. The Certificates of Deposits (27% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank of Dallas. CDARS and the money market (10% of the portfolio) are fully insured by the FDIC.

Interest Rate Risk

As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities not exceed five years for all investment types. The weighted average maturity for all securities was 1.08 years. All investments are normally held to maturity or until called.

(c) Deposits

The September 30, 2013 carrying amount of deposits was as follows:

<u>Bank Deposits</u>	
Governmental funds	\$22,861,355
Proprietary type funds	1,746,861
Fiduciary type funds	<u>22,587,859</u>
Total	<u>\$47,196,075</u>

All bank accounts were either insured by the FDIC or collateralized with securities held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County at September 30, 2013.

(d) *Property Taxes and Other Receivables*

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

1. Cities of Allen, Anna, Blue Ridge, Celina, Fairview, Farmersville, Frisco, Josephine, Lavon, Lowry Crossing, Lucas, McKinney, Melissa, Murphy, Nevada, New Hope, Parker, Plano, Princeton, Prosper, Sachse, St. Paul, Weston, and Wylie;
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, General Road and Bridge Fund, and Debt Service Fund of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners Court for the tax year for which the collections are made.

The County participates in several Tax Increment Finance (TIF) Districts. When a TIF District is created with the approval of all participating governmental entities, the property included in the District has its assessed valuation frozen at that time for the duration of the District. As projects are developed, increasing the assessed valuation of the property, the agreed percentage of incremental increase 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 year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

Taxes:

General Fund	\$ 1,894,106
Debt Service Fund	613,524
General Road and Bridge Fund	50,505
Other Special Revenue	<u>114,042</u>
	<u>2,672,177</u>

Fines and Fees:

General Fund	1,223,612
General Road and Bridge Fund	<u>753,144</u>
	<u>1,976,756</u>

Unearned Grant Revenues:

RTR-Wylie Special Revenue Fund	4,217,663
RTR-Outer Loop Fund	3,164,893
Non-major special revenue funds	<u>88,467</u>
	<u>7,471,023</u>

Total deferred revenue	<u><u>\$ 12,119,956</u></u>
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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.

(e) 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:

	General Fund	General Road and Bridge Special Revenue Fund	Health Care Foundation Special Revenue Fund	Debt Service Fund	2007 Road Bond	Non-Major Funds
Receivables:						
Taxes	\$ 2,045,632	\$ 46,404	\$ -	\$ 663,176	\$ -	\$ -
Fines and Fees	4,225,257	2,600,683	-	-	-	-
Dur from other governments	1,309,507	113,094	-	-	-	983,723
Due from other funds	1,953,002	-	-	-	-	-
Advance to other funds	16,269,485	-	-	-	37,598	1,355,057
Interest	248,657	-	10,125	-	-	-
Miscellaneous	320,842	169,576	-	43,681	-	118,563
Gross receivables	26,372,382	2,929,757	10,125	706,857	37,598	2,457,343
Less allowance for uncollectible	3,095,788	1,849,675	-	30,520	-	-
Net receivables	<u>\$ 23,276,594</u>	<u>\$ 1,080,082</u>	<u>\$ 10,125</u>	<u>\$ 676,337</u>	<u>\$ 37,598</u>	<u>\$ 2,457,343</u>

(f) Capital Assets

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

Many road projects and technology improvement projects have been ongoing in 2013. A summary of changes in capital assets follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not depreciated:					
Land	\$ 22,470,327	\$ 1,201,942	\$(45,248)	\$(18,360)	\$ 23,608,661
Construction in progress	13,141,992	3,632,920	(1,586,728)	-	15,188,184
Historical treasures	89,760	-	-	-	89,760
Total capital assets, not depreciated:	<u>35,702,079</u>	<u>4,834,862</u>	<u>(1,631,976)</u>	<u>(18,360)</u>	<u>38,886,605</u>
Capital assets, being depreciated:					
Buildings	268,131,698	1,262,994	(12,207,869)	-	257,186,823
Improvements other than buildings	6,865,180	-	(258,217)	-	6,606,963
Machinery and equipment	62,351,972	4,435,221	(714,476)	-	66,072,717
Infrastructure	<u>286,475,888</u>	<u>5,224,426</u>	<u>-</u>	<u>(37,598)</u>	<u>291,662,716</u>
Total assets being depreciated	<u>623,824,738</u>	<u>10,922,641</u>	<u>(13,180,562)</u>	<u>(37,598)</u>	<u>621,529,219</u>
Less accumulated depreciation for:					
Buildings	(79,754,739)	(8,048,467)	5,304,808	-	(82,498,398)
Improvements other than buildings	(2,739,274)	(305,970)	204,944	-	(2,840,300)
Machinery and equipment	(39,696,019)	(5,247,636)	627,541	-	(44,316,114)
Infrastructure	<u>(99,599,144)</u>	<u>(8,414,532)</u>	<u>-</u>	<u>-</u>	<u>(108,013,676)</u>
Total accumulated depreciataion	<u>(221,789,176)</u>	<u>(22,016,605)</u>	<u>6,137,293</u>	<u>-</u>	<u>(237,668,488)</u>
Net capital assets, being depreciated	<u>402,035,562</u>	<u>(11,093,964)</u>	<u>(7,043,269)</u>	<u>(37,598)</u>	<u>383,860,731</u>
Governmental activities, capital assets	<u>\$ 437,737,641</u>	<u>\$(6,259,102)</u>	<u>\$(8,675,245)</u>	<u>\$(55,958)</u>	<u>\$ 422,747,336</u>
Business-type activities:					
Capital assets, not being depreciated					
Land	\$ 9,079,292	\$ 5,080	\$ -	\$ 18,360	\$ 9,102,732
Construction in progress	<u>6,199,416</u>	<u>34,633</u>	<u>(2,295)</u>	<u>37,598</u>	<u>6,269,352</u>
Total capital assets, not depreciated	<u>15,278,708</u>	<u>39,713</u>	<u>(2,295)</u>	<u>55,958</u>	<u>15,372,084</u>
Business-type activities, capital assets	<u>\$ 15,278,708</u>	<u>\$ 39,713</u>	<u>\$(2,295)</u>	<u>\$ 55,958</u>	<u>\$ 15,372,084</u>

Depreciation expense for FY 2013 was charged to functions/programs of the primary government as follows:

Depreciation:

Governmental activities:

General administration	\$ 2,386,100
Judicial	42,804
Financial administration	153,781
Public facilities	7,805,020
Equipment services	574,213
Public safety	763,906
Public transportation	9,518,135
Health and welfare	150,743
Culture and recreation	<u>516,389</u>

Total depreciation expense - governmental activities: \$ 21,911,091

Internal Service Fund Activities:

Public facilities	94,898
Public safety	<u>10,616</u>

Total depreciation expense: \$ 22,016,605

Construction Commitments

Collin County has active construction projects as of September 30, 2013. The projects include road and bridge construction and new facility construction. At year-end the County's outstanding commitments with contractors are as follows (in thousands):

Construction Commitments:

<u>Project Type</u>	<u>Remaining Commitment</u>
Public transportation	\$ 21,997,273
Public facilities	<u>732,026</u>
Total	<u>\$ 22,729,299</u>

(g) Long-term Debt

New Bond Issues

Collin County issues general obligation bonds and tax notes to finance major capital projects. The original issue amounts of outstanding general obligation bonds and tax notes was \$555,070,800. The County issued four new bond series. The Limited Tax Refunding and Permanent Improvement Bonds, Series 2013A was issued in an amount of \$2,200,000 to provide funding for park and open space projects. The Unlimited Tax Road and Refunding Bonds, Series 2013A issued in a total amount of \$40,295,000 of which \$25,665,000 to fund new road projects and \$14,630,000 to take advantage of bond refunding opportunities. The Limited Tax Refunding Bonds, Series 2013B in an issued amount of \$15,700,000 and Unlimited Tax Refunding Bonds, Series 2013B in an issued amount of \$15,970,000 were issued to take advantage of savings from bond refunding opportunities.

The following are general obligation bonds outstanding at September 30, 2013, and are for governmental activities only:

Bond Issue	Interest Rates	Year Issued	Maturity	Due as of September 30, 2013
Limited Tax Permanent Improvement and Refunding Bond 2004	2.250% to 4.500%	2004	2024	1,400,000
Limited Tax Permanent Improvement and Refunding Bond 2005	3.000% to 5.000%	2005	2025	9,490,000
Limited Tax Permanent Improvement Bond 2006	4.000% to 5.000%	2006	2026	25,520,000
Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	1,760,000
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	9,975,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025	25,765,000
Limited Tax Permanent Improvement Build America Bond 2009B	2.000% to 5.000%	2009	2029	9,990,000
Limited Tax Refunding Bond 2010	2.000% to 4.000%	2010	2017	6,125,000
Limited Tax Permanent Improvement Bonds 2011	3.000% to 4.250%	2011	2031	1,985,000
Limited Tax Refunding and Permanent Improvement Bonds 2012	2.000% to 5.000%	2012	2025	20,655,000
Limited Tax Permanent Improvement Bond 2013A	2.500% to 4.000%	2013	2033	2,200,000
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2013	2025	15,720,000
Unlimited Tax Road and Refunding Bond 2004	2.000% to 5.000%	2004	2024	3,025,000
Unlimited Tax Road and Refunding Bond 2005	3.000% to 5.000%	2005	2025	6,160,000
Unlimited Tax Road Bond 2006	4.000% to 5.000%	2006	2026	2,980,000
Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027	54,375,000
Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028	34,145,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	12,260,000
Unlimited Tax Road Build America Bond 2009B	4.600% to 6.300%	2009	2029	5,590,000
Unlimited Tax Refunding Bond 2010	2.000% to 5.000%	2010	2020	10,830,000
Unlimited Tax Road Bonds 2011	2.000% to 4.000%	2011	2029	26,945,000
Unlimited Tax Road and Refunding Bonds 2012	2.000% to 5.000%	2012	2032	50,190,000
Unlimited Tax Road and Refunding Bonds 2013A	1.000% to 5.000%	2013	2033	40,295,000
Unlimited Tax Refunding Bonds 2013B	0.650% to 4.000%	2013	2025	15,970,000
				<u>\$ 393,350,000</u>

Limited Tax Permanent Improvement and Refunding Bonds, Series 2004

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

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

\$11,450,000 – New issue
2,715,000 – Refunding
\$14,165,000 – Total to be paid to bondholders
\$ 1,400,000 – Liability as of September 30, 2013

Limited Tax Permanent Improvement and Refunding Bonds, Series 2005

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

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

\$37,350,000 – New issue

\$16,515,000 – Refunding

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

\$ 9,490,000 – Liability as of September 30, 2013

Limited Tax Permanent Improvement Bonds, Series 2006

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

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

\$33,800,000 – New issue

\$25,520,000 – Liability as of September 30, 2013

Limited Tax Permanent Improvement Bonds, Series 2007

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

\$2,190,000 Limited Tax Permanent Improvement Bonds, Series 2007 were issued to (i) acquire and improve land for park and open space purposes including joint city-county projects; and (ii) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities will occur annually beginning on February 15th, 2008 with installments ranging from \$20,000 to \$130,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.0 to 4.35%. The final principal and interest payment is due on February 15th, 2022. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,190,000 – New issue

\$ 1,760,000 – Liability as of September 30, 2013

Limited Tax Permanent Improvement and Refunding Bonds, Series 2008

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

\$16,715,000 Limited Tax Permanent Improvement and Refunding Bonds, Series 2008 were issued for park purposes and County facilities, to (i) acquire and improve land for park and open space purposes, including joint county-city projects; (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education facilities and the acquisition of land there for; (iii) refund a portion of the County's outstanding debt for debt savings; and (iv) pay cost of issuance associated with the sale of the Limited Tax Bonds. Principal maturities occur annually beginning on February 15th, 2009 with installments ranging from \$270,000 to \$2,710,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.5 to 5.0%. The final principal and interest payment is due on February 15th, 2028. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,200,000 – New issue (2003 Bond Election)
4,500,000 – New issue (2007 Bond Election)
10,015,000 – Refunding
\$16,715,000 – Total to be paid to bondholders
\$ 9,975,000 – Liability as of September 30, 2013

Limited Tax Refunding and Permanent Improvement Bonds, Series 2009

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

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

\$17,420,000 – New issue
12,660,000 – Refunding
\$30,080,000 – Total to be paid to bondholders
\$25,765,000 – Liability as of September 30, 2013

Limited Tax Permanent Improvement Bonds, Taxable Series 2009B

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

\$9,990,000 Limited Tax Permanent Improvement Bonds, Taxable Series 2009B were issued to (i) acquire and improve land for park and open space purposes, including joint county-city projects; (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land there for; and (iii) pay the cost of issuance associated with the sale of the these bonds. A principal amount of \$2,560 matures on February 15th, 2019, and the remaining principal amount of \$7,430,000 matures on February 15th, 2029. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.6 to 6.3%. The final principal and interest payment is due on February 15th, 2029. This Bond issue is not subject to rebate arbitrage. The United States Government will refund a portion of the interest to the County semi-annually.

\$ 9,990,000 – New issue
\$ 9,990,000 – Liability as of September 30, 2013

Limited Tax Refunding Bonds, Series 2010

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

\$8,120,000 Limited Tax Refunding Bonds, Series 2010 were issued to (i) refund a portion of the County's outstanding limited tax debt for debt service savings and (ii) pay costs of issuance associated with the sale of Limited Tax Bonds. Principal maturities will occur annually beginning February, 2012, with installments ranging from \$110,000 to \$1,660,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 4.0%. The final principal and interest payment is due on February 15th, 2017. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 8,120,000 – Refunding
\$ 6,125,000 – Liability as of September 30, 2013

Limited Tax Permanent Improvement Bonds, Series 2011

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

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

\$ 2,100,000 – New issue
\$ 1,985,000 – Liability as of September 30, 2013

Limited Tax Permanent Improvement Bonds, Series 2012

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

\$20,735,000 Limited Tax Permanent Improvement Bonds, Series 2012 were to (i) acquire and improve land for park and open space purposes, including joint county-city projects and (ii) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15th, 2013 with installments ranging from \$80,000 to \$2,535,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15th, 2032. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 3,270,000 – New issue
17,465,000 – Refunding
\$20,735,000 – Total to be paid to bondholders
\$20,655,000 – Liability as of September 30, 2013

Limited Tax Permanent Improvement Bonds, Series 2013A

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

\$2,200,000 Limited Tax Permanent Improvement Bonds, Series 2013A were to (i) acquire and improve land for park and open space purposes, including joint county-city projects and (ii) pay the cost of issuance associated with the sale of the these bonds. Principal maturities occur annually beginning on February 15th, 2014 with installments ranging from \$70,000 to \$150,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.5 to 4.0%. The final principal and interest payment is due on February 15th, 2033. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,200,000 – New issue

\$ 2,200,000 – Liability as of September 30, 2013

Limited Tax Refunding Bonds, Series 2013B

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

\$15,720,000 Limited Tax Refunding Bonds, Series 2013B were issued to (i) refund a portion of the County's outstanding limited tax debt for debt service savings and (ii) pay costs of issuance associated with the sale of Limited Tax Bonds. Principal maturities will occur annually beginning February, 2014, with installments ranging from \$240,000 to \$1,925,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.45% to 3.189%. The final principal and interest payment is due on February 15th, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$15,720,000 – Refunding

\$15,720,000 – Liability as of September 30, 2013

Unlimited Tax Road & Refunding, Series 2004

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

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

\$44,550,000 – New issue

10,360,000 – Refunding

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

\$ 3,025,000 – Liability as of September 30, 2013

Unlimited Tax Road and Refunding Bonds, Series 2005

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

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

\$17,360,000 – New issue
25,815,000 – Refunding
\$43,175,000 – Total to be paid to bondholders
\$ 6,160,000 – Liability as of September 30, 2013

Unlimited Tax Road Bonds, Series 2006

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

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

\$15,920,000 – New issue
\$ 2,980,000 – Liability as of September 30, 2013

Unlimited Tax Road and Refunding Bonds, Series 2007

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

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

\$48,190,000 – New issue
15,185,000 – Refunding
\$63,375,000 – Total to be paid to bondholders
\$54,375,000 – Liability as of September 30, 2013

Unlimited Tax Road, Series 2008

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

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

\$15,980,000 – New issue (2003 Bond Election)
25,020,000 – New issue (2007 Bond Election)
\$41,000,000 – Total to be paid to bondholders
\$34,145,000 – Liability as of September 30, 2013

Unlimited Tax Road and Refunding Bonds, Series 2009

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

\$21,805,000 Unlimited Tax Road and Refunding Bonds, Series 2009 was issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects; (ii) refund a portion of the County's outstanding debt for debt savings and (iii) to pay costs of issuance associated with the sale of these bonds. Principal maturities will occur annually beginning February 15th, 2010, in installments ranging from \$770,000 to \$2,485,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15th, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$10,070,000 – New issue
11,735,000 – Refunding
\$21,805,000 – Total to be paid to bondholders
\$12,260,000 – Liability as of September 30, 2013

Unlimited Tax Road Bonds, Taxable Series 2009B

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

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

\$5,590,000 – New issue
\$5,590,000 – Liability as of September 30, 2013

Unlimited Tax Refunding Bonds, Series 2010

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

\$14,810,000 Unlimited Tax Refunding Bonds, Series 2010 was issued to (i) refund a portion of the County's outstanding unlimited tax debt for debt service savings and (ii) pay costs of issuance associated with the sale of Unlimited Tax Bonds. Principal maturities will occur annually beginning February, 2012, with installments ranging from \$200,000 to \$2,110,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15th, 2020. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$14,810,000 – Refunding

\$10,830,000 – Liability as of September 30, 2013

Unlimited Tax Road, Series 2011

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

\$28,490,000 Unlimited Tax Road, Series 2012 was issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February, 2012 with installments ranging from \$595,000 to \$1,950,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.4% to 4.0%. The final principal and interest payment is due on February 15th, 2031. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$28,490,000 – New issue

\$26,945,000 – Liability as of September 30, 2013

Unlimited Tax Road and Refunding Bonds, Series 2012

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

\$50,800,000 Unlimited Tax Road, Series 2012 was issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February of 2012 with installments ranging from \$610,000 to \$4,720,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15th, 2032. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$31,365,000 – New issue

19,435,000 – Refunding

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

\$50,190,000 – Liability as of September 30, 2013

Unlimited Tax Road and Refunding Bonds, Series 2013A

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

\$40,295,000 Unlimited Tax Road, Series 2013A was issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February of 2014 with installments ranging from \$655,000 to \$2,760,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 1.0% to 5.0%. The final principal and interest payment is due on February 15th, 2028. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$25,665,000 – New issue

14,630,000 – Refunding

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

\$40,295,000 – Liability as of September 30, 2013

Unlimited Tax Refunding Bonds, Series 2013B

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

\$15,970,000 Unlimited Tax Refunding Bonds, Series 2013B was issued to (i) refund a portion of the County's outstanding unlimited tax debt for debt service savings and (ii) pay costs of issuance associated with the sale of Unlimited Tax Bonds. Principal maturities will occur annually beginning February, 2015, with installments ranging from \$495,000 to \$2,245,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.65% to 4.0%. The final principal and interest payment is due on February 15th, 2025. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$15,970,000 – Refunding

\$15,970,000 – Liability as of September 30, 2013

Defeased Bonds

The county defeased certain general obligation bonds in 2013 and prior years by placing the proceeds of new bonds into irrevocable trust to provide for all future debt service payments on the old bonds as well as calling certain bonds before the maturity date. Accordingly, the trust account assets and the liabilities for the defeased bonds are not included in the County's financial statements. As of September 30, 2013, \$48.9 million is available in irrevocable trust funds to service defeased bond debt.

In 2013 the County issued bonds for refunding existing debt. The three issues are as follows:

- 1) The Limited Tax Refunding Bonds, Series 2013B on June 1, 2013, refunded portions of the Limited Tax Permanent Improvement and Refunding Bonds, Series 2004 and Limited Tax Permanent Improvement and Refunding Bond, Series 2005. The refunding was used to defease \$14,585,000 of existing debt by issuing \$15,720,000 of new debt.
- 2) The Unlimited Tax Road and Refunding Bonds, Series 2013A, refunded portions of the Unlimited Tax Road and Refunding Bond, Series 2004; the Unlimited Tax Road and Refunding Bond, Series 2005; and the Unlimited Tax Road Bond 2006. The refunding was used to defease \$15,230,000 of existing debt by issuing \$14,630,000 of new debt.
- 3) The Unlimited Tax Refunding Bonds, Series 2013B, refunded portions of the Unlimited Tax Road and Refunding Bond, Series 2004; the Unlimited Tax Road and Refunding Bond, Series 2005. The refunding was used to defease \$16,195,000 of existing debt by issuing \$15,970,000 of new debt.

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 currently has no cumulative rebate.

Changes in Noncurrent Liabilities

Noncurrent liabilities for the year ended September 30, 2013, were as follows (in thousands):

	Beginning			Ending	Due within
Governmental activities:	Balance	Additions	Deductions	Balance	one year
General obligation	393,210	74,185	74,045	393,350	26,510
Compensated absences	6,686	8,126	8,248	6,564	4,500
Claims and judgements	4,610	7,570	7,042	5,138	2,975
Unamortized bond premium	25,148	5,477	1,874	28,751	311
Total	429,654	95,358	91,209	433,803	34,296

Compensated absences are liquidated in the funds that have employees (i.e., General Fund, General Road and Bridge Fund, Health Care Foundation Fund, etc.). The County has no other post-employment benefits due to Commissioners Court eliminating the benefit that was creating the liability in 2010.

Contractual Maturities

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

Year ending September 30:	Governmental Activities	
	Principal	Interest
2014	\$ 27,165	\$ 16,662
2015	28,790	14,979
2016	28,350	13,841
2017	29,535	12,710
2018	29,685	11,529
2019-2023	129,140	40,530
2024-2028	91,905	15,942
2029-2033	28,780	2,442
	<u>\$ 393,350</u>	<u>\$ 128,635</u>

The Debt Service Fund has \$10.0 million available to service the general long-term bond retirement as of September 30, 2013. There are a number of limitations and restrictions contained in the various bond indentures. The County is in compliance with all limitations and restrictions and continues to monitor the debt proceed uses to ensure compliance.

Conduit Debt

The Housing Finance Corporation issues single-family revenue bonds to provide financial assistance to qualified homeowners. As of September 30, 2013, there are 6 series of single-family and multi-family revenue bonds outstanding, with an aggregate liability of \$613 thousand. 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.

(h) 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 year end are referred to as “Due to/from other funds.” The composition of inter-fund balances as of September 30, 2013, is as follows:

	<u>Due from</u>	<u>Due to</u>
Due to/from other funds:		
Governmental Funds:		
General Fund	\$ 1,953,002	\$ -
Nonmajor Funds	<u>-</u>	<u>1,793,002</u>
Total Governmental Funds	<u>1,953,002</u>	<u>1,793,002</u>
Proprietary Type Funds:		
Animal Safety Fund	<u>-</u>	<u>160,000</u>
Total	<u>\$ 1,953,002</u>	<u>\$ 1,953,002</u>

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

Interfund advance activity is as follows:

	<u>Advance to</u>	<u>Advance from</u>
General Fund	\$ 16,269,485	\$ -
2007 Road Bond Capital Project Fund	37,598	-
Non-Major Funds	1,355,057	-
Animal Safety Internal Service Fund	-	566,815
Collin County Toll Road Authority Fund	<u>-</u>	<u>17,095,325</u>
Total	<u>\$ 17,662,140</u>	<u>\$ 17,662,140</u>

These balances are a result of funding for two separate activities. The first is a \$566,815 balance to fund the Animal Shelter in the Animal Safety fund. This was planned to be financed over a ten-year period of which two years remain. The second advance activity of \$17,095,325 is financing the Collin County Toll Road Authority Fund to build the Outer Loop through Collin County. These advances are planned to be paid back in the future with toll revenues generated from this project.

All transfers are reported under other financing sources (uses). The accumulated total of interfund transfers for the fiscal year ending September 30, 2013, is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$ 79,505	\$ 515,900
Nonmajor Funds	<u>538,323</u>	<u>101,928</u>
Total	<u>\$ 617,828</u>	<u>\$ 617,828</u>

Transfers in to the General Fund (\$79,505) are made up of \$17,867 for salary supplement activity funding from special revenue funds for the District Attorney's Office and \$61,639 to close the Pre-Trial Intervention Fund. The transfer out activity from the General Fund is made up of \$215,900 of grant match funding and a \$300,000 transfer to the Courthouse Security Fund to help pay for security. The non-major fund activity includes the activity mentioned above plus an additional \$45,846 for grant match funding.

(i) Capital Contributions

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

(j) Leases

As lessor, the Health Care Foundation has a number of non-cancelable operating leases with minimum future rental revenues in aggregate of \$3,353,661. The buildings are carried at a book value of \$6,423,011 with accumulated depreciation of \$4,720,141. Future minimum rental payments applicable to the operating leases are as follows:

	HCF Contractual Future Rental Revenues
Fiscal year:	
2014	\$ 1,065,648
2015	1,005,577
2016	491,607
2017	341,429
2018	198,638
2019	66,870
2020	66,870
2021	66,870
2022	50,153
Total	<u>\$ 3,353,662</u>

Collin County leases office space under operating leases that expire over periods of up to ten years. Most of the leases are non-cancelable and renewal options are available. The aggregate total of these lease obligations is \$3,508,558 for the year ended September 30, 2013. At September 30, 2013, future minimum rental payments applicable to the operating leases are as follows:

	<u>Contractual Future Rental Obligations</u>
Fiscal year:	
2014	\$ 1,061,817
2015	994,520
2016	529,925
2017	451,465
2018	220,068
2019	66,870
2020	66,870
2021	66,870
2022	<u>50,153</u>
Total	<u>\$ 3,508,558</u>

(k) Restricted and Committed Encumbrances

Encumbrances at year end are reported as restricted or committed fund balance. Total encumbrances in governmental funds as of September 30, 2013 were \$39,901,136. These encumbrances by fund are as follows:

General Fund	\$ 7,216,142
General Road and Bridge Special Revenue Fund	4,814,037
Health Care Foundation Special Revenue Fund	851,268
RTR - Wylie Grant Special Revenue Fund	-
RTR - Outer Loop Grant Special Revenue Fund	440,186
Debt Service Fund	-
2007 Road Bond Capital Project Fund	16,251,636
Non-major funds	<u>\$ 10,327,867</u>
Total Encumbrances	<u><u>\$ 39,901,136</u></u>

Significant encumbrances of these funds are as follows:

- **General Fund**
 - \$2.6 million is encumbered for facilities projects;
 - \$1.8 million is encumbered for the Information Technology and Telecommunications Departments, most of which is for capital project activity;
 - \$1.4 million is encumbered in the Non-Departmental Department of which \$831 thousand is for temporary workers, \$197 thousand is for consulting work, \$334 is for maintenance contracts;
 - \$575 thousand is encumbered in Equipment Services of which most of which is for the purchase of new vehicles and heavy equipment;
- **General Road and Bridge Special Revenue Fund**
 - Of the \$4.8 million encumbered in the General Road and Bridge Special Revenue Fund, an amount of \$3.4 million is for road materials and \$1.2 million is for capital equipment;

- **Health Care Foundation Special Revenue Fund**
 - Of the \$851 thousand encumbered in the Health Care Foundation Special Revenue Fund an amount of \$289 thousand is for Project Access, \$139 thousand is for consulting work, \$270 thousand is for grant awards, and \$121 thousand is for software maintenance;
- **RTR – Outer Loop Grant Special Revenue Fund**
 - The \$440 thousand encumbered in the RTR – Outer Loop Grant Special Revenue Fund is for a road construction contract;
- **2007 Road Bond Capital Project Fund**
 - The \$16.3 million encumbered in the 2007 Road Bond Capital Project Fund for road engineering and construction contracts;
- **Non-major funds**
 - \$5.1 million is encumbered for road and bridge engineering and construction contracts;
 - \$1.2 million is encumbered for technology projects;
 - \$3.6 million is encumbered for facilities and parks projects.

IV. OTHER INFORMATION

(a) Risk Management

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

The Health Insurance Claims Fund was established to account for the County's group health and dental insurance. A third-party administrator, United Healthcare, administers the County plan. During the year ended September 30, 2013, the County paid \$800 per month for medical and dental benefits per budgeted position to the plan. Employees, at their option, authorized payroll deductions to pay premiums for dependents. In accordance with state law, the County was protected against catastrophic individual loss by stop-loss coverage. Individual stop-loss deductible is \$100 per person.

Collin County had an increase of \$955 thousand (5.3%) in health insurance benefit expenditures in 2013. The net position decreased \$1.1 million from the prior year to a level of \$1.8 million. Premiums remained almost the same in 2013 as in 2012. Management continues to monitor the claims and has made changes to coverage to help keep costs down.

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

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

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

Liabilities include an amount for claims or judgments that have been incurred but not reported. The estimate of the claims and judgments liability also includes amounts to guard against catastrophic loss. No settlements in the past three years have exceeded insurance coverage. Changes in the medical, workers' compensation and claims liability amounts in 2013 and 2012 follow (in thousands):

	<u>Liability</u>	<u>Estimates</u>	<u>Payments</u>	<u>Liability</u>
2013 Employee Medical	\$ 855	\$ 18,773	\$ 18,773	\$ 855
2012 Employee Medical	855	17,818	17,818	855
2013 Workers' Compensation	638	411	411	638
2012 Workers' Compensation	638	596	596	638
2013 Claims Liability	447	994	994	447
2012 Claims Liability	447	939	939	447

(b) Commitments and Contingencies

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

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

(c) Longevity Pay

Longevity pay for the County's employees is calculated and paid annually if approved by the Commissioners Court. The formula for its calculation has been adopted as policy by the Court however it is only available to employees hired before December 18, 2007. There is no liability as of September 30, 2013, because the full longevity payment has been recorded in the governmental fund statements as a current expenditure since the liability was paid as part of the last payroll in 2013.

(d) Post-Retirement Health Benefits

Plan Description

The County's post-employment benefit plan is a single-employer defined benefit plan. Effective February of 2013 the County offers health benefits at actuarial cost and no longer offers supplements. The applicable coverage amount applies to both retiree and the retiree's spouse when they reach age 65 and is available only if the retiree is not covered under another insurance policy other than Medicare. Spouse coverage is only available if they were on the County's plan prior to the employee's retirement from the County. County coverage is secondary to Medicare upon eligibility for Medicare coverage. No post-employment liability exists since retirees are paying the full cost of this benefit.

(e) Retirement Commitments

(1) Plan Description

The County provides retirement, disability and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (the TCDRS). The Board of Trustees is responsible for the administration of the statewide agent multi-employer public employee defined benefit pension retirement system consisting of 655 public employee defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the board of trustees at P. O. Box 2034, Austin, Texas 78768-2034 or can be viewed at www.tcdrs.org.

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

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

(2) Funding Policy

The County has elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed an amount of 8.5% in 2013 which was an increase from the 7.7% in 2012 but still less than the 13.5% in 2011. This decrease from 2011 to 2012 was due to the County making a lump sum payment of \$40.5 million in 2012. This carried over into allowing a lower rate in 2013 of 8.5% and will allow lower contribution amounts for years to come. The actuarial required rate was 8.06% in 2013 and 7.64% in 2012. The contribution rate payable by the employee members for the calendar years of 2013 and 2012 was 7 % as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

(e) Retirement Commitments

(3) Annual Pension Cost

For the accounting year ended September 30, 2013, the employer paid pension expenditures for the County to the TCDRS plan were \$6,687,112 and the required contributions were \$6,510,287. The actual contributions were 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 2010, 2011 and 2012, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 2010 and ending with 2012. As of December 31, 2012, the County's retirement plan was 99.10% funded. The December 31, 2012 actuarial valuation is the most recent valuation and provided the following information:

Actuarial Valuation Information

Actuarial valuation date	12/31/2010	12/31/2011	12/31/2012
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percent of payroll, closed	level percent of payroll, closed	level percent of payroll, closed
Amortization period in years	20.0	2.3	2.8
Asset valuation method			
Subdivision Accumulation Fund	10-yr smoothed value	10-yr smoothed value	10-yr smoothed value
Employees Saving Fund	Fund value	Fund value	Fund value
Assumptions:			
Investment return – includes			
Inflation at the stated rate	8.0%	8.0%	8.0%
Projected salary increases –			
Includes inflation at the			
stated rate	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

Schedule of Funding Information

Actuarial valuation date	12/31/2010	12/31/2011	12/31/2012
Actuarial value of assets	\$242,207,446	\$292,341,994	\$307,712,427
Actuarial accrued liability (AAL)	\$277,377,627	\$294,809,845	\$310,506,865
Unfunded or (overfunded) actuarial accrued liability [UAAL or (OAAL)]	\$ 35,170,181	\$ 2,467,861	\$ 2,794,438
Funded ratio	87.32%	99.16%	99.10%
Annual covered payroll (actuarial)	\$85,291,381	\$85,213,179	\$84,306,943
UAAL or (OAAL) as percentage of covered payroll	41.24%	2.90%	3.31%

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**REQUIRED
SUPPLEMENTARY INFORMATION**

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COLLIN COUNTY, TEXAS

Required Supplementary Information

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

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes:				
Property	\$ 127,714,748	\$ 127,714,748	\$ 129,156,674	\$ 1,441,926
Licenses and permits	279,000	279,000	378,671	99,671
Federal and state funds	3,825,422	3,825,422	5,033,417	1,207,995
Fees and charges for services	19,282,520	19,282,520	19,319,252	36,732
Fines and forfeitures	1,962,155	1,962,155	2,142,678	180,523
Rental revenues	236,481	236,481	254,430	17,949
Interest	1,341,100	1,341,100	485,868	(855,232)
Miscellaneous	526,000	656,746	1,269,903	613,157
Total revenues	<u>155,167,426</u>	<u>155,298,172</u>	<u>158,040,893</u>	<u>2,742,721</u>
Expenditures:				
Current:				
General administration	32,623,530	31,455,340	23,850,268	7,605,072
Judicial	15,387,816	15,459,309	14,598,191	861,118
Financial administration	10,587,260	10,604,355	9,903,760	700,595
Legal	10,557,924	10,557,924	10,040,658	517,266
Public facilities	11,543,639	11,621,462	10,575,698	1,045,764
Equipment services	2,735,184	2,735,184	2,164,730	570,454
Public safety	54,993,353	55,191,907	52,794,966	2,396,941
Health and welfare	11,801,758	12,543,308	12,075,076	468,232
Culture and recreation	878,353	878,353	841,464	36,889
Conservation	262,787	262,787	244,445	18,342
Capital outlay	<u>10,250,112</u>	<u>10,181,977</u>	<u>3,964,567</u>	<u>6,217,410</u>
Total expenditures	<u>161,621,716</u>	<u>161,491,906</u>	<u>141,053,823</u>	<u>20,438,083</u>
Excess of revenues over expenditures	<u>(6,454,290)</u>	<u>(6,193,734)</u>	<u>16,987,070</u>	<u>23,180,804</u>
Other financing sources (uses):				
Transfers in	-	79,505	79,505	-
Transfers out	(300,000)	(553,735)	(515,900)	37,835
Sale of assets	-	3,521,872	3,540,233	18,361
Total other financing sources (uses)	<u>(300,000)</u>	<u>3,047,642</u>	<u>3,103,838</u>	<u>56,196</u>
Net change in fund balance	<u>(6,754,290)</u>	<u>(3,146,092)</u>	<u>20,090,908</u>	<u>23,237,000</u>
Fund balance – beginning	<u>165,628,061</u>	<u>165,628,061</u>	<u>165,628,061</u>	<u>-</u>
Fund balance – ending	<u>\$ 158,873,771</u>	<u>\$ 162,481,969</u>	<u>\$ 185,718,969</u>	<u>\$ 23,237,000</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, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes:				
Property	\$ 2,231,084	\$ 2,231,084	\$ 2,254,403	\$ 23,319
Licenses and permits	-	3,780	3,780	-
Fees & charges for services:				
Road mileage fees	7,760,445	7,760,445	7,537,817	(222,628)
Vehicle title fees	734,645	734,645	888,080	153,435
Road & bridge fees	6,419,201	6,419,201	7,154,172	734,971
Total fees & charges for services	14,914,291	14,914,291	15,580,069	665,778
Fines and forfeitures:				
County clerk	1,235,184	1,235,184	1,461,111	225,927
District clerk	472,028	472,028	505,106	33,078
Total fines and forfeitures	1,707,212	1,707,212	1,966,217	259,005
Other local government funds	-	89,186	89,186	-
Interest	140,000	140,000	85,864	(54,136)
Miscellaneous:				
Sale of road and bridge materials	91,900	91,900	182,941	91,041
Other and grants	6,430	6,430	17,186	10,756
Total miscellaneous	98,330	98,330	200,127	101,797
Total revenues	19,090,917	19,183,883	20,179,646	995,763
Expenditures:				
Current:				
Public Transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	5,222,533	5,222,533	4,881,583	340,950
Training and travel	11,616	11,616	7,511	4,105
Maintenance and operating	16,642,538	16,642,538	12,064,572	4,577,966
Total Road and Bridge Maintenance	21,876,687	21,876,687	16,953,666	4,923,021
Engineering:				
Salaries and benefits	407,516	407,516	403,721	3,795
Training and travel	12,985	12,985	6,648	6,337
Maintenance and operating	6,608	6,608	2,687	3,921
Total Engineering	427,109	427,109	413,056	14,053

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, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Services and Operations:				
Salaries and benefits	\$ 451,319	\$ 451,319	\$ 426,138	\$ 25,181
Training and travel	10,493	10,493	135	10,358
Maintenance and operating	<u>4,229</u>	<u>4,229</u>	<u>2,093</u>	<u>2,136</u>
Total Services and Operations	<u>466,041</u>	<u>466,041</u>	<u>428,366</u>	<u>37,675</u>
Soil Conservation:				
Maintenance and operating	<u>61,407</u>	<u>61,407</u>	<u>53,473</u>	<u>7,934</u>
Special Projects:				
Salaries and benefits	211,278	211,278	177,575	33,703
Training and travel	1,425	1,425	-	1,425
Maintenance and operating	<u>600</u>	<u>600</u>	<u>279</u>	<u>321</u>
Total Special Projects	<u>213,303</u>	<u>213,303</u>	<u>177,854</u>	<u>35,449</u>
Non-departmental:				
Maintenance and operating	<u>400,100</u>	<u>400,100</u>	<u>273,436</u>	<u>126,664</u>
Total public transportation	<u>23,444,647</u>	<u>23,444,647</u>	<u>18,299,851</u>	<u>5,144,796</u>
Capital Outlay:				
Public Transportation:				
Road and Bridge Maintenance	<u>2,693,217</u>	<u>2,693,217</u>	<u>1,315,273</u>	<u>1,377,944</u>
Total Capital Outlay	<u>2,693,217</u>	<u>2,693,217</u>	<u>1,315,273</u>	<u>1,377,944</u>
Total expenditures	<u>26,137,864</u>	<u>26,137,864</u>	<u>19,615,124</u>	<u>6,522,740</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,046,947)</u>	<u>(6,953,981)</u>	<u>564,522</u>	<u>7,518,503</u>
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>159,380</u>	<u>159,381</u>	<u>1</u>
Total other financing sources (uses)	<u>-</u>	<u>159,380</u>	<u>159,381</u>	<u>1</u>
Net change in fund balance	<u>(7,046,947)</u>	<u>(6,794,601)</u>	<u>723,903</u>	<u>7,518,504</u>
Fund balance – beginning	<u>18,373,712</u>	<u>18,373,712</u>	<u>18,373,712</u>	<u>-</u>
Fund balance – ending	<u>\$ 11,326,765</u>	<u>\$ 11,579,111</u>	<u>\$ 19,097,615</u>	<u>\$ 7,518,504</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, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ 50,000	\$ 1,269,042	\$ 1,270,265	\$ 1,223
Fees and charges for services	1,332,400	332,400	277,491	(54,909)
Rental revenues	1,123,552	1,123,552	1,095,368	(28,184)
Interest	50,000	50,000	26,099	(23,901)
Miscellaneous	<u>15,000</u>	<u>15,000</u>	<u>31,311</u>	<u>16,311</u>
Total revenues	<u>2,570,952</u>	<u>2,789,994</u>	<u>2,700,534</u>	<u>(89,460)</u>
Expenditures:				
Current:				
Health and Welfare:				
Salaries and benefits	1,466,468	1,467,503	1,462,371	5,132
Training and travel	18,000	18,000	5,884	12,116
Maintenance and operating	<u>3,143,629</u>	<u>3,347,892</u>	<u>1,100,925</u>	<u>2,246,967</u>
Total health and welfare	<u>4,628,097</u>	<u>4,833,395</u>	<u>2,569,180</u>	<u>2,264,215</u>
Public Facilities:				
Maintenance and operating	<u>183,789</u>	<u>183,789</u>	<u>82,011</u>	<u>101,778</u>
Total public facilities	<u>183,789</u>	<u>183,789</u>	<u>82,011</u>	<u>101,778</u>
Capital Outlay:				
Health and Welfare	<u>12,553</u>	<u>12,553</u>	<u>-</u>	<u>12,553</u>
Total Capital Outlay	<u>12,553</u>	<u>12,553</u>	<u>-</u>	<u>12,553</u>
Total expenditures	<u>4,824,439</u>	<u>5,029,737</u>	<u>2,651,191</u>	<u>2,378,546</u>
Excess (deficiency) of revenues over (under) expenditures	(2,253,487)	(2,239,743)	49,343	2,289,086
Fund balance – beginning	<u>8,437,046</u>	<u>8,437,046</u>	<u>8,437,046</u>	<u>-</u>
Fund balance – ending	<u>\$ 6,183,559</u>	<u>\$ 6,197,303</u>	<u>\$ 8,486,389</u>	<u>\$ 2,289,086</u>

COLLIN COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2013

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of capital project funds and the following special revenue funds: RTR – Wylie Fund, RTR – Outer Loop Phase 3 Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, LEOSE Education Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Pretrial Intervention Program Fund, SCAAP Fund, District Attorney Apportionment Fund, and the Grants Fund. The budget for capital project funds is adopted by project on a project-life term at the time debt is issued, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is administrative by Commissioners Court. All governmental fund annual appropriations lapse at year end.

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

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

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

Employees Retirement System Schedule of Funding Progress (thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	(Unfunded) Assets in Excess of AAL (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31, 2010	\$ 242,207	\$ 277,378	\$(35,171)	87.32%	\$ 85,291	41.24%
December 31, 2011	292,342	294,810	(2,468)	99.16%	85,213	2.90%
December 31, 2012	307,712	310,507	(2,795)	99.10%	84,307	3.32%

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**ADDITIONAL
SUPPLEMENTARY INFORMATION**

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COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 164,030	\$ 164,030	\$ 162,821	\$ 1,209
Training and travel	12,000	12,000	4,952	7,048
Maintenance and operating	<u>1,325</u>	<u>1,325</u>	<u>236</u>	<u>1,089</u>
Total County Judge	<u>177,355</u>	<u>177,355</u>	<u>168,009</u>	<u>9,346</u>
Commissioners Court:				
Salaries and benefits	538,891	538,891	537,132	1,759
Training and travel	45,000	45,000	17,071	27,929
Maintenance and operating	<u>7,200</u>	<u>7,200</u>	<u>1,909</u>	<u>5,291</u>
Total Commissioners Court	<u>591,091</u>	<u>591,091</u>	<u>556,112</u>	<u>34,979</u>
County Clerk:				
Salaries and benefits	1,720,566	1,720,566	1,631,374	89,192
Training and travel	19,200	19,200	14,604	4,596
Maintenance and operating	<u>1,561,402</u>	<u>1,561,402</u>	<u>27,066</u>	<u>1,534,336</u>
Total County Clerk	<u>3,301,168</u>	<u>3,301,168</u>	<u>1,673,044</u>	<u>1,628,124</u>
Support Services:				
Salaries and benefits	174,508	174,508	169,633	4,875
Maintenance and operating	<u>1,519,667</u>	<u>1,519,667</u>	<u>1,505,826</u>	<u>13,841</u>
Total Support Services	<u>1,694,175</u>	<u>1,694,175</u>	<u>1,675,459</u>	<u>18,716</u>
Human Resources:				
Salaries and benefits	1,434,766	1,434,766	1,351,246	83,520
Training and travel	29,675	29,675	22,874	6,801
Maintenance and operating	<u>61,206</u>	<u>61,206</u>	<u>39,663</u>	<u>21,543</u>
Total Human Resources	<u>1,525,647</u>	<u>1,525,647</u>	<u>1,413,783</u>	<u>111,864</u>
Civil Services:				
Maintenance and operating	<u>-</u>	<u>8,500</u>	<u>5,486</u>	<u>3,014</u>
Veterans Services:				
Salaries and benefits	174,311	174,311	167,095	7,216
Training and travel	7,016	7,016	1,868	5,148
Maintenance and operating	<u>9,811</u>	<u>9,811</u>	<u>8,162</u>	<u>1,649</u>
Total Veterans' Service Officer	<u>191,138</u>	<u>191,138</u>	<u>177,125</u>	<u>14,013</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Enterprise Resource Planning:				
Salaries and benefits	\$ 445,222	\$ 445,222	\$ 426,478	\$ 18,744
Training and travel	8,450	8,450	5,635	2,815
Maintenance and operating	525	525	243	282
Total Enterprise				
Resource Planning	454,197	454,197	432,356	21,841
Non-Departmental:				
Salaries and benefits	1,582,968	1,407,696	249,911	1,157,785
Training and travel	40,000	40,000	-	40,000
Maintenance and operating	12,048,301	11,040,003	7,804,366	3,235,637
Total Non-Departmental	13,671,269	12,487,699	8,054,277	4,433,422
Non-Departmental Capital				
Replacement:				
Maintenance and operating	296,916	283,506	94,537	188,969
Total Non-Departmental				
Capital Replacement	296,916	283,506	94,537	188,969
Administrative Services:				
Salaries and benefits	802,553	807,055	806,141	914
Training and travel	8,100	7,890	7,136	754
Maintenance and operating	6,750	2,458	2,458	-
Total Administrative				
Services	817,403	817,403	815,735	1,668
Risk Management:				
Salaries and benefits	93,170	93,170	81,681	11,489
Training and travel	2,400	2,400	1,860	540
Maintenance and operating	1,697,382	1,697,382	1,660,610	36,772
Total Risk				
Management	1,792,952	1,792,952	1,744,151	48,801
Information Technology:				
Salaries and benefits	2,891,721	2,891,721	2,841,197	50,524
Training and travel	87,500	87,500	53,198	34,302
Maintenance and operating	772,801	734,898	371,167	363,731
Total Information				
Technology	3,752,022	3,714,119	3,265,562	448,557
Elections:				
Salaries and benefits	1,415,499	1,564,486	1,564,486	-
Training and travel	4,850	4,142	4,142	-
Maintenance and operating	228,008	96,297	96,296	1
Total Elections	1,648,357	1,664,925	1,664,924	1

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Records:				
Salaries and benefits	\$ 463,463	\$ 463,463	\$ 457,996	\$ 5,467
Training and travel	3,200	4,300	3,927	373
Maintenance and operating	49,775	48,675	4,569	44,106
Total Records	<u>516,438</u>	<u>516,438</u>	<u>466,492</u>	<u>49,946</u>
Telecommunications:				
Salaries and benefits	696,150	696,150	690,003	6,147
Training and travel	18,800	60,425	57,237	3,188
Maintenance and operating	1,297,869	1,297,869	733,186	564,683
Total Telecommunications	<u>2,012,819</u>	<u>2,054,444</u>	<u>1,480,426</u>	<u>574,018</u>
Passport:				
Salaries and benefits	167,583	167,583	155,121	12,462
Maintenance and operating	13,000	13,000	7,669	5,331
Total Passport	<u>180,583</u>	<u>180,583</u>	<u>162,790</u>	<u>17,793</u>
Total General Administration	<u>32,623,530</u>	<u>31,455,340</u>	<u>23,850,268</u>	<u>7,605,072</u>
Judicial:				
County Court Probate:				
Salaries and benefits	432,715	434,819	434,819	-
Training and travel	9,500	7,396	6,362	1,034
Maintenance and operating	2,350	2,350	1,845	505
Total County Court Probate	<u>444,565</u>	<u>444,565</u>	<u>443,026</u>	<u>1,539</u>
County Courts-Shared:				
Maintenance and operating	163,300	163,300	93,029	70,271
County Court-at-Law I:				
Salaries and benefits	457,782	458,930	458,929	1
Training and travel	6,800	6,800	1,431	5,369
Maintenance and operating	4,875	3,727	2,613	1,114
Total County Court-at-Law I	<u>469,457</u>	<u>469,457</u>	<u>462,973</u>	<u>6,484</u>
County Court-at-Law II:				
Salaries and benefits	451,781	465,818	465,817	1
Training and travel	8,390	3,898	3,817	81
Maintenance and operating	2,788	2,108	2,107	1
Total County Court-at-Law II	<u>462,959</u>	<u>471,824</u>	<u>471,741</u>	<u>83</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Court-at-Law III:				
Salaries and benefits	\$ 423,599	\$ 423,599	\$ 420,082	\$ 3,517
Training and travel	6,850	6,850	2,232	4,618
Maintenance and operating	<u>3,706</u>	<u>3,706</u>	<u>2,975</u>	<u>731</u>
Total County Court-at-Law III	<u>434,155</u>	<u>434,155</u>	<u>425,289</u>	<u>8,866</u>
County Court-at-Law IV:				
Salaries and benefits	434,760	434,760	427,627	7,133
Training and travel	6,800	6,800	3,635	3,165
Maintenance and operating	<u>3,675</u>	<u>3,675</u>	<u>2,067</u>	<u>1,608</u>
Total County Court-at-Law IV	<u>445,235</u>	<u>445,235</u>	<u>433,329</u>	<u>11,906</u>
County Court-at-Law V:				
Salaries and benefits	451,590	451,590	450,090	1,500
Training and travel	6,900	6,900	4,057	2,843
Maintenance and operating	<u>3,225</u>	<u>3,225</u>	<u>2,752</u>	<u>473</u>
Total County Court-at-Law V	<u>461,715</u>	<u>461,715</u>	<u>456,899</u>	<u>4,816</u>
County Court-at-Law VI:				
Salaries and benefits	421,458	421,458	421,090	368
Training and travel	6,800	6,800	3,779	3,021
Maintenance and operating	<u>3,325</u>	<u>3,325</u>	<u>1,679</u>	<u>1,646</u>
Total County Court-at-Law VI	<u>431,583</u>	<u>431,583</u>	<u>426,548</u>	<u>5,035</u>
Total County Courts-at-Law	<u>2,868,404</u>	<u>2,877,269</u>	<u>2,769,808</u>	<u>107,461</u>
County Court-at-Law Clerks:				
Salaries and benefits	1,594,296	1,594,296	1,497,212	97,084
Training and travel	11,000	11,000	6,071	4,929
Maintenance and operating	<u>18,854</u>	<u>18,854</u>	<u>11,585</u>	<u>7,269</u>
Total County Court- at-Law Clerks	<u>1,624,150</u>	<u>1,624,150</u>	<u>1,514,868</u>	<u>109,282</u>
County Clerks - Probate/Mental:				
Salaries and benefits	275,151	275,151	269,651	5,500
Training and travel	5,425	5,425	3,956	1,469
Maintenance and operating	<u>291,163</u>	<u>291,163</u>	<u>209,376</u>	<u>81,787</u>
Total County Clerks: Probate/Mental	<u>571,739</u>	<u>571,739</u>	<u>482,983</u>	<u>88,756</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
District Courts:				
District Courts Shared:				
Salaries and benefits	\$ 324,200	\$ 324,200	\$ 310,718	\$ 13,482
Training and travel	6,225	6,524	6,105	419
Maintenance and operating	<u>435,650</u>	<u>435,351</u>	<u>355,779</u>	<u>79,572</u>
Total District Courts Shared	<u>766,075</u>	<u>766,075</u>	<u>672,602</u>	<u>93,473</u>
199th District Court:				
Salaries and benefits	280,564	281,664	281,663	1
Training and travel	6,900	5,967	3,566	2,401
Maintenance and operating	<u>3,915</u>	<u>3,748</u>	<u>2,211</u>	<u>1,537</u>
Total 199th District Court	<u>291,379</u>	<u>291,379</u>	<u>287,440</u>	<u>3,939</u>
219th District Court:				
Salaries and benefits	305,667	328,562	328,562	-
Training and travel	6,800	6,139	6,138	1
Maintenance and operating	<u>3,885</u>	<u>1,475</u>	<u>1,475</u>	<u>-</u>
Total 219th District Court	<u>316,352</u>	<u>336,176</u>	<u>336,175</u>	<u>1</u>
296th District Court:				
Salaries and benefits	315,278	315,580	315,579	1
Training and travel	6,800	6,800	5,990	810
Maintenance and operating	<u>4,385</u>	<u>4,083</u>	<u>2,079</u>	<u>2,004</u>
Total 296th District Court	<u>326,463</u>	<u>326,463</u>	<u>323,648</u>	<u>2,815</u>
366th District Court:				
Salaries and benefits	306,780	309,973	309,973	-
Training and travel	6,965	5,954	4,784	1,170
Maintenance and operating	<u>4,200</u>	<u>2,018</u>	<u>1,764</u>	<u>254</u>
Total 366th District Court	<u>317,945</u>	<u>317,945</u>	<u>316,521</u>	<u>1,424</u>
380th District Court:				
Salaries and benefits	270,076	281,743	281,742	1
Training and travel	6,900	4,775	4,774	1
Maintenance and operating	<u>6,305</u>	<u>4,767</u>	<u>4,766</u>	<u>1</u>
Total 380th District Court	<u>283,281</u>	<u>291,285</u>	<u>291,282</u>	<u>3</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
401st District Court:				
Salaries and benefits	\$ 314,891	\$ 316,391	\$ 316,390	\$ 1
Training and travel	6,900	6,900	4,676	2,224
Maintenance and operating	4,100	3,057	1,759	1,298
Total 401st District Court	325,891	326,348	322,825	3,523
416th District Court:				
Salaries and benefits	282,813	283,333	283,333	-
Training and travel	6,800	6,800	4,447	2,353
Maintenance and operating	4,385	3,865	1,993	1,872
Total 416th District Court	293,998	293,998	289,773	4,225
417th District Court:				
Salaries and benefits	297,725	298,314	298,314	-
Training and travel	6,800	6,800	5,824	976
Maintenance and operating	4,385	3,796	2,216	1,580
Total 417th District Court	308,910	308,910	306,354	2,556
429th District Court:				
Salaries and benefits	294,822	294,822	289,130	5,692
Training and travel	6,800	6,800	4,336	2,464
Maintenance and operating	5,175	5,175	2,402	2,773
Total 429th District Court	306,797	306,797	295,868	10,929
Total District Courts	3,537,091	3,565,376	3,442,488	122,888
District Clerk:				
Salaries and benefits	3,225,209	3,247,692	3,159,345	88,347
Training and travel	16,100	22,100	16,437	5,663
Maintenance and operating	85,520	86,408	59,992	26,416
Total District Clerk	3,326,829	3,356,200	3,235,774	120,426
Jury Services - District Clerk:				
Salaries and benefits	234,509	235,284	235,284	-
Training and travel	3,150	3,150	1,843	1,307
Maintenance and operating	647,962	647,187	404,863	242,324
Total Jury Services - District Clerk	885,621	885,621	641,990	243,631

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	\$ 61,800	\$ 61,800	\$ 61,794	\$ 6
Total Justice of the Peace, Shared	61,800	61,800	61,794	6
Justice of the Peace, Precinct 1:				
Salaries and benefits	450,960	450,960	427,432	23,528
Training and travel	7,200	7,200	5,992	1,208
Maintenance and operating	4,350	4,350	4,315	35
Total Justice of the Peace, Precinct 1	462,510	462,510	437,739	24,771
Justice of the Peace, Precinct 2:				
Salaries and benefits	390,739	390,739	388,599	2,140
Training and travel	9,759	9,759	7,966	1,793
Maintenance and operating	6,400	6,400	5,945	455
Total Justice of the Peace, Precinct 2	406,898	406,898	402,510	4,388
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	354,301	354,301	340,234	14,067
Training and travel	4,299	6,390	5,776	614
Maintenance and operating	3,798	3,798	3,766	32
Total Justice of the Peace, Precinct 3-1	362,398	364,489	349,776	14,713
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	356,161	359,465	359,464	1
Training and travel	4,450	4,509	4,508	1
Maintenance and operating	5,180	4,698	4,697	1
Total Justice of the Peace, Precinct 3-2	365,791	368,672	368,669	3
Justice of the Peace, Precinct 4:				
Salaries and benefits	455,584	455,584	440,715	14,869
Training and travel	5,800	5,800	2,379	3,421
Maintenance and operating	8,636	8,636	3,672	4,964
Total Justice of the Peace, Precinct 4	470,020	470,020	446,766	23,254
Total Justices of the Peace	2,129,417	2,134,389	2,067,254	67,135
Total Judicial	15,387,816	15,459,309	14,598,191	861,118

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Financial Administration:				
County Auditor:				
Salaries and benefits	\$ 2,494,581	\$ 2,494,581	\$ 2,365,031	\$ 129,550
Training and travel	36,350	36,350	29,916	6,434
Maintenance and operating	31,035	31,035	20,072	10,963
Total County Auditor	<u>2,561,966</u>	<u>2,561,966</u>	<u>2,415,019</u>	<u>146,947</u>
Budget Director:				
Salaries and benefits	560,682	560,682	558,052	2,630
Training and travel	15,500	15,500	13,361	2,139
Maintenance and operating	3,100	3,100	1,969	1,131
Total Budget Director	<u>579,282</u>	<u>579,282</u>	<u>573,382</u>	<u>5,900</u>
County Court-at-Law Clerks Collections:				
Salaries and benefits	358,562	362,239	250,955	111,284
Training and travel	6,200	6,200	2,631	3,569
Maintenance and operating	14,227	27,645	10,239	17,406
Total County Court-at-Law Clerks Collections	<u>378,989</u>	<u>396,084</u>	<u>263,825</u>	<u>132,259</u>
Tax Assessor-Collector:				
Salaries and benefits	4,199,135	4,199,135	3,970,042	229,093
Training and travel	20,000	25,200	20,139	5,061
Maintenance and operating	159,284	154,084	110,903	43,181
Total Tax Assessor- Collector	<u>4,378,419</u>	<u>4,378,419</u>	<u>4,101,084</u>	<u>277,335</u>
Treasury:				
Salaries and benefits	284,261	285,314	285,314	-
Training and travel	4,817	4,817	607	4,210
Maintenance and operating	3,900	2,847	422	2,425
Total Treasury	<u>292,978</u>	<u>292,978</u>	<u>286,343</u>	<u>6,635</u>
Tax Appraiser:				
Maintenance and operating	<u>1,175,203</u>	<u>1,175,203</u>	<u>1,168,813</u>	<u>6,390</u>
Purchasing Department:				
Salaries and benefits	1,195,218	1,195,218	1,073,339	121,879
Training and travel	16,000	16,000	15,822	178
Maintenance and operating	9,205	9,205	6,133	3,072
Total Purchasing Department	<u>1,220,423</u>	<u>1,220,423</u>	<u>1,095,294</u>	<u>125,129</u>
Total Financial Administration	<u>10,587,260</u>	<u>10,604,355</u>	<u>9,903,760</u>	<u>700,595</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Legal:				
District Attorney:				
Salaries and benefits	\$ 10,150,179	\$ 10,150,179	\$ 9,730,193	\$ 419,986
Training and travel	56,500	56,500	55,079	1,421
Maintenance and operating	351,245	351,245	255,386	95,859
Total District Attorney	10,557,924	10,557,924	10,040,658	517,266
Total Legal	10,557,924	10,557,924	10,040,658	517,266
Public Facilities:				
Facilities Management:				
Salaries and benefits	420,746	420,746	392,245	28,501
Training and travel	2,700	2,700	1,695	1,005
Maintenance and operating	1,479,972	1,479,972	1,360,080	119,892
Total Facilities Management	1,903,418	1,903,418	1,754,020	149,398
Building Superintendent:				
Salaries and benefits	3,251,230	3,265,842	3,265,841	1
Training and travel	19,672	16,155	16,154	1
Maintenance and operating	5,524,679	5,513,584	5,127,934	385,650
Total Building Superintendent	8,795,581	8,795,581	8,409,929	385,652
Permanent Improvement:				
Maintenance and operating	844,640	922,463	411,749	510,714
Total Public Facilities	11,543,639	11,621,462	10,575,698	1,045,764
Equipment Services:				
Service Center:				
Salaries and benefits	984,159	984,159	951,074	33,085
Training and travel	13,000	13,000	2,468	10,532
Maintenance and operating	1,738,025	1,738,025	1,211,188	526,837
Total Equipment Services	2,735,184	2,735,184	2,164,730	570,454
Public Safety:				
Ambulance:				
Maintenance and operating	930,544	930,544	872,249	58,295

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Fire Marshal:				
Salaries and benefits	\$ 308,617	\$ 308,617	\$ 288,773	\$ 19,844
Training and travel	3,235	3,235	2,921	314
Maintenance and operating	<u>1,011,490</u>	<u>1,011,490</u>	<u>1,007,575</u>	<u>3,915</u>
Total Fire Marshal	<u>1,323,342</u>	<u>1,323,342</u>	<u>1,299,269</u>	<u>24,073</u>
Breathalyzer Program:				
Maintenance and operating	<u>40,000</u>	<u>40,000</u>	<u>24,936</u>	<u>15,064</u>
Total Breathalyzer Program	<u>40,000</u>	<u>40,000</u>	<u>24,936</u>	<u>15,064</u>
Constables:				
Constable, Precinct 1:				
Salaries and benefits	673,033	673,033	663,895	9,138
Training and travel	1,212	1,212	383	829
Maintenance and operating	<u>6,373</u>	<u>6,373</u>	<u>6,185</u>	<u>188</u>
Total Constable, Precinct 1	<u>680,618</u>	<u>680,618</u>	<u>670,463</u>	<u>10,155</u>
Constable, Precinct 2:				
Salaries and benefits	456,494	458,132	458,132	-
Training and travel	1,275	1,275	415	860
Maintenance and operating	<u>3,544</u>	<u>1,906</u>	<u>1,340</u>	<u>566</u>
Total Constable, Precinct 2	<u>461,313</u>	<u>461,313</u>	<u>459,887</u>	<u>1,426</u>
Constable, Precinct 3:				
Salaries and benefits	1,037,010	1,038,099	1,038,098	1
Training and travel	4,200	5,400	3,644	1,756
Maintenance and operating	<u>11,998</u>	<u>9,709</u>	<u>6,019</u>	<u>3,690</u>
Total Constable, Precinct 3	<u>1,053,208</u>	<u>1,053,208</u>	<u>1,047,761</u>	<u>5,447</u>
Constable, Precinct 4:				
Salaries and benefits	650,714	650,714	595,216	55,498
Training and travel	2,762	2,762	1,135	1,627
Maintenance and operating	<u>12,291</u>	<u>12,291</u>	<u>7,694</u>	<u>4,597</u>
Total Constable, Precinct 4	<u>665,767</u>	<u>665,767</u>	<u>604,045</u>	<u>61,722</u>
Total Constables	<u>2,860,906</u>	<u>2,860,906</u>	<u>2,782,156</u>	<u>78,750</u>

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Sheriff:				
Salaries and benefits	\$ 12,177,649	\$ 12,177,649	\$ 11,870,069	\$ 307,580
Training and travel	65,881	65,881	52,812	13,069
Maintenance and operating	365,956	365,956	287,215	78,741
Total Sheriff	12,609,486	12,609,486	12,210,096	399,390
Jail Operations:				
Salaries and benefits	16,902,702	16,917,105	16,917,104	1
Training and travel	24,600	24,600	17,693	6,907
Maintenance and operating	1,906,720	1,892,317	1,248,663	643,654
Total Jail Operations	18,834,022	18,834,022	18,183,460	650,562
Minimum Security Operations:				
Salaries and benefits	2,845,304	2,845,304	2,811,751	33,553
Training and travel	800	800	-	800
Maintenance and operating	345,960	345,960	186,959	159,001
Total Minimum Security Operations	3,192,064	3,192,064	2,998,710	193,354
Medical Examiner:				
Salaries and benefits	864,053	864,053	834,875	29,178
Training and travel	7,150	7,150	2,157	4,993
Maintenance and operating	346,693	355,769	347,044	8,725
Total Medical Examiner	1,217,896	1,226,972	1,184,076	42,896
Civil Defense:				
Maintenance and operating	11,000	11,000	10,000	1,000
Total Civil Defense	11,000	11,000	10,000	1,000
Highway Patrol:				
Salaries and benefits	29,987	29,987	26,863	3,124
Total Highway Patrol	29,987	29,987	26,863	3,124
Community Supervision:				
Maintenance and operating	67,120	98,989	98,989	-
Total Community Supervision	67,120	98,989	98,989	-
County Corrections Center:				
Salaries and benefits	194,903	206,638	206,638	-
Total County Corrections Center	194,903	206,638	206,638	-

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Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Child Abuse Task Force:				
Salaries and benefits	\$ 308,053	\$ 319,278	\$ 319,278	\$ -
Training and travel	1,500	175	175	-
Maintenance and operating	700	330	330	-
Total Child Abuse Task Force	310,253	319,783	319,783	-
911 Addressing:				
Salaries and benefits	498,713	498,713	491,104	7,609
Training and travel	11,300	11,300	10,017	1,283
Maintenance and operating	102,000	107,000	11,975	95,025
Total 911 Addressing	612,013	617,013	513,096	103,917
Jail Cafeteria:				
Maintenance and operating	48,300	48,300	22,008	26,292
Total Jail Cafeteria	48,300	48,300	22,008	26,292
Holding Facility:				
Salaries and benefits	2,475,982	2,475,982	2,333,363	142,619
Training and travel	5,700	5,700	3,403	2,297
Maintenance and operating	16,353	16,353	12,274	4,079
Total Holding Facility	2,498,035	2,498,035	2,349,040	148,995
Homeland Security:				
Salaries and benefits	733,819	733,819	454,252	279,567
Training and travel	12,850	13,340	13,338	2
Maintenance and operating	3,584	3,094	2,492	602
Total Homeland Security	750,253	750,253	470,082	280,171
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	1,355,662	1,695,332	1,507,312	188,020
Training and travel	33,250	33,250	33,119	131
Maintenance and operating	465,597	565,273	488,513	76,760
Total Juvenile Probation	1,854,509	2,293,855	2,028,944	264,911
Juvenile Detention:				
Salaries and benefits	5,604,759	5,394,602	5,394,601	1
Training and travel	25,827	17,455	17,455	-
Maintenance and operating	607,155	456,432	456,432	-
Total Juvenile Detention	6,237,741	5,868,489	5,868,488	1

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Juvenile Alternative Education:				
Salaries and benefits	\$ 265,840	\$ 424,373	\$ 386,071	\$ 38,302
Training and travel	3,318	4,518	3,719	799
Maintenance and operating	419,844	321,361	282,916	38,445
Total Alternative Education	689,002	750,252	672,706	77,546
Total Juvenile Board	8,781,252	8,912,596	8,570,138	342,458
Pretrial Release:				
Maintenance and operating	64,600	64,600	51,288	13,312
Total Pretrial Release	64,600	64,600	51,288	13,312
Development Service:				
Salaries and benefits	596,134	596,134	595,872	262
Training and travel	10,175	10,175	1,806	8,369
Maintenance and operating	11,068	11,068	4,411	6,657
Total Development Service	617,377	617,377	602,089	15,288
Total Public Safety	54,993,353	55,191,907	52,794,966	2,396,941
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	759,125	759,125	759,125	-
Child Protective Board:				
Maintenance and operating	30,000	42,639	42,638	1
Inmate Health:				
Maintenance and operating	4,625,000	4,625,000	4,235,997	389,003
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	-	3,000
Substance Abuse:				
Salaries and benefits	203,403	203,403	141,692	61,711
Training and travel	2,235	2,235	25	2,210
Maintenance and operating	2,615	2,615	500	2,115
Total Substance Abuse	208,253	208,253	142,217	66,036
Indigent Defense Coordinator:				
Salaries and benefits	108,100	108,100	101,600	6,500
Training and travel	2,600	2,600	210	2,390
Maintenance and operating	2,143	2,143	842	1,301
Total Indigent Defense Coordinator	112,843	112,843	102,652	10,191

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Indigent Criminal Defendants:				
Maintenance and operating	\$ 6,063,537	\$ 6,792,448	\$ 6,792,447	\$ 1
Total Health and Welfare	11,801,758	12,543,308	12,075,076	468,232
Culture and Recreation:				
Libraries:				
Maintenance and operating	218,294	218,294	218,294	-
Open space:				
Salaries and benefits	11,700	11,700	11,700	-
Maintenance and operating	19,132	19,132	13,050	6,082
Total Open Space	30,832	30,832	24,750	6,082
Historical Commission:				
Maintenance and operating	49,900	49,900	47,395	2,505
Total Historical Society	49,900	49,900	47,395	2,505
Myers Park Operating:				
Salaries and benefits	486,863	486,872	473,613	13,259
Training and travel	7,832	7,832	5,305	2,527
Maintenance and operating	84,632	84,623	72,107	12,516
Total Myers Park Operating	579,327	579,327	551,025	28,302
Total Culture and Recreation	878,353	878,353	841,464	36,889
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	247,848	247,848	230,700	17,148
Training and travel	8,700	8,700	7,949	751
Maintenance and operating	6,239	6,239	5,796	443
Total Agriculture Extension Service	262,787	262,787	244,445	18,342
Total Conservation	262,787	262,787	244,445	18,342

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Capital outlay:				
General administration:				
Non-Departmental	\$ 113,138	\$ 113,138	\$ 46,456	\$ 66,682
Non-Departmental Capital				
Replacement	123,139	136,549	130,115	6,434
Information Technology	1,874,069	1,820,347	271,147	1,549,200
Telecommunication	<u>1,044,836</u>	<u>1,094,836</u>	<u>548,284</u>	<u>546,552</u>
Total General Administration	<u>3,155,182</u>	<u>3,164,870</u>	<u>996,002</u>	<u>2,168,868</u>
Legal:				
District Attorney	\$ <u>6,200</u>	\$ <u>6,200</u>	\$ <u>774</u>	\$ <u>5,426</u>
Total Judicial	<u>6,200</u>	<u>6,200</u>	<u>774</u>	<u>5,426</u>
Public Facilities:				
Facilities and Parks	18,526	18,526	15,446	3,080
Permanent Improvement	<u>5,072,333</u>	<u>4,994,510</u>	<u>1,764,984</u>	<u>3,229,526</u>
Total Public Facilities	<u>5,090,859</u>	<u>5,013,036</u>	<u>1,780,430</u>	<u>3,232,606</u>
Equipment Services:				
Equipment Services	<u>1,611,859</u>	<u>1,611,859</u>	<u>934,023</u>	<u>677,836</u>
Total Equipment Services	<u>1,611,859</u>	<u>1,611,859</u>	<u>934,023</u>	<u>677,836</u>
Public Safety:				
Sheriff	303,526	242,289	189,510	52,779
Jail Operations	13,086	74,323	63,828	10,495
Medical Examiner	24,400	24,400	-	24,400
911 Addressing	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Total Public Safety	<u>386,012</u>	<u>386,012</u>	<u>253,338</u>	<u>132,674</u>
Total Capital Outlay	<u>10,250,112</u>	<u>10,181,977</u>	<u>3,964,567</u>	<u>6,217,410</u>
Total Expenditures	\$ <u><u>161,621,716</u></u>	\$ <u><u>161,491,906</u></u>	\$ <u><u>141,053,823</u></u>	\$ <u><u>20,438,083</u></u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
Debt Service Funds
For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 48,590,737	\$ 48,590,737	\$ 49,098,644	\$ 507,907
Federal and state funds	313,699	313,699	300,053	(13,646)
Interest	-	286,701	286,702	1
Total revenues	<u>48,904,436</u>	<u>49,191,137</u>	<u>49,685,399</u>	<u>494,262</u>
Expenditures:				
Debt service:				
Principal retirement	28,035,000	28,035,000	28,035,000	-
Interest and fiscal charges	16,806,468	16,806,468	16,803,031	3,437
Bond issuance costs	-	383,147	339,472	43,675
Advance refunding escrow	-	4,180,537	4,180,537	-
Total debt service	<u>44,841,468</u>	<u>49,405,152</u>	<u>49,358,040</u>	<u>47,112</u>
Total expenditures	<u>44,841,468</u>	<u>49,405,152</u>	<u>49,358,040</u>	<u>47,112</u>
Excess (deficiency) of revenues over expenditures	<u>4,062,968</u>	<u>(214,015)</u>	<u>327,359</u>	<u>541,374</u>
Other financing sources (uses):				
Debt issuance	-	46,320,000	46,320,000	-
Refunding escrow payments	-	(46,010,000)	(46,010,000)	-
Premium (discount) on sale of bonds	-	3,142,016	3,142,016	-
Total other financing sources (uses)	<u>-</u>	<u>3,452,016</u>	<u>3,452,016</u>	<u>-</u>
Net change in fund balance	4,062,968	3,238,001	3,779,375	<u>541,374</u>
Fund balance - beginning	<u>6,178,596</u>	<u>6,178,596</u>	<u>6,178,596</u>	
Fund balance - ending	<u>\$ 10,241,564</u>	<u>\$ 9,416,597</u>	<u>\$ 9,957,971</u>	

COLLIN COUNTY, TEXAS

Additional Supplementary Information

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

2007 Road Bond Capital Projects Fund

From Inception and for the Year Ended September 30, 2013

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 1,539,124	\$ 302,306	\$ 1,841,430	\$ 1,841,430
Miscellaneous	<u>15,843</u>	<u>235,615</u>	<u>251,458</u>	<u>251,458</u>
Total revenues	<u>1,554,967</u>	<u>537,921</u>	<u>2,092,888</u>	<u>2,092,888</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>31,637,927</u>	<u>14,430,776</u>	<u>46,068,703</u>	<u>135,932,810</u>
Total expenditures	<u>31,637,927</u>	<u>14,430,776</u>	<u>46,068,703</u>	<u>135,932,810</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,082,960)</u>	<u>(13,892,855)</u>	<u>(43,975,815)</u>	<u>(133,839,922)</u>
Other financing sources (uses):				
Debt issuance	100,240,948	25,665,000	125,905,948	125,905,948
Premium on sale of bonds	5,561,376	2,335,000	7,896,376	7,896,376
Sale of assets	<u>-</u>	<u>37,598</u>	<u>37,598</u>	<u>37,598</u>
Total other financing sources (uses)	<u>105,802,324</u>	<u>28,037,598</u>	<u>133,839,922</u>	<u>133,839,922</u>
Net change in fund balance	<u>\$ 75,719,364</u>	14,144,743	<u>\$ 89,864,107</u>	<u>\$ -</u>
Fund balance – beginning		<u>75,719,364</u>		
Fund balance – ending		<u>\$ 89,864,107</u>		

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**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY COURTS TECHNOLOGY FUND - to account for court fees restricted for funding County Courts education and training regarding technological enhancements and for purchase and maintenance of technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems.

DISTRICT COURTS TECHNOLOGY FUND - to account for court fees restricted for funding District Courts education and training regarding technological enhancements and for purchase and maintenance of technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems.

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

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

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

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

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

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

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

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2013

Assets	Special Revenue	Capital Projects	Total
Cash	\$ 638,637	\$ 203,205	\$ 841,842
Investments	15,775,689	43,728,451	59,504,140
Receivables:			
Due from other governments	983,723	-	983,723
Advance to other funds	-	1,355,057	1,355,057
Miscellaneous	4,521	114,042	118,563
Total assets	<u>\$ 17,402,570</u>	<u>\$ 45,400,755</u>	<u>\$ 62,803,325</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 326,434	\$ 749,032	\$ 1,075,466
Payroll related costs payable	57,243	-	57,243
Due to other governments	891	-	891
Due to other funds	993,002	800,000	1,793,002
Deferred revenue	88,467	-	88,467
Deferred tax revenue	-	114,042	114,042
Total liabilities	<u>1,466,037</u>	<u>1,663,074</u>	<u>3,129,111</u>
Fund Balances:			
Nonspendable	-	1,355,057	1,355,057
Restricted	15,936,533	42,382,624	58,319,157
Total fund balances	<u>15,936,533</u>	<u>43,737,681</u>	<u>59,674,214</u>
Total liabilities and fund balances	<u>\$ 17,402,570</u>	<u>\$ 45,400,755</u>	<u>\$ 62,803,325</u>

COLLIN COUNTY, TEXAS

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

Nonmajor Governmental Funds

For The Year Ended September 30, 2013

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:			
Federal and state funds	\$ 6,820,890	\$ -	\$ 6,820,890
Fees and charges for services	3,680,974	-	3,680,974
Fines and forfeitures	213,204	-	213,204
Other local government funds	-	84,200	84,200
Interest	23,475	110,276	133,751
Miscellaneous	<u>162,474</u>	<u>-</u>	<u>162,474</u>
Total revenues	<u>10,901,017</u>	<u>194,476</u>	<u>11,095,493</u>
Expenditures:			
Current:			
General administration	934,707	-	934,707
Judicial	1,689,053	-	1,689,053
Financial administration	1,912	-	1,912
Legal	148,095	-	148,095
Public facilities	34,369	-	34,369
Equipment services	474,640	-	474,640
Public safety	2,659,151	-	2,659,151
Public transportation	346,876	-	346,876
Health and welfare	3,111,590	-	3,111,590
Capital outlay:	<u>231,942</u>	<u>10,266,284</u>	<u>10,498,226</u>
Total expenditures	<u>9,632,335</u>	<u>10,266,284</u>	<u>19,898,619</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,268,682</u>	<u>(10,071,808)</u>	<u>(8,803,126)</u>
Other financing sources (uses):			
Transfers in	538,323	-	538,323
Transfers out	(101,928)	-	(101,928)
Sale of assets	3,793	40,816	44,609
Debt issuance	<u>-</u>	<u>2,200,000</u>	<u>2,200,000</u>
Total other financing sources (uses)	<u>440,188</u>	<u>2,240,816</u>	<u>2,681,004</u>
Net change in fund balances	1,708,870	(7,830,992)	(6,122,122)
Fund balances – beginning	<u>14,227,663</u>	<u>51,568,673</u>	<u>65,796,336</u>
Fund balances – ending	<u>\$ 15,936,533</u>	<u>\$ 43,737,681</u>	<u>\$ 59,674,214</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2013

Assets	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Cash	\$ 3	\$ 27	\$ 2,352	\$ 23,790	\$ 4,284	\$ 2	\$ 18,295	\$ 8,914
Investments	20,243	726,644	192,457	250,110	110,380	-	2,518,512	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	675	-	-	-
Total assets	<u>\$ 20,246</u>	<u>\$ 726,671</u>	<u>\$ 194,809</u>	<u>\$ 273,900</u>	<u>\$ 115,339</u>	<u>\$ 2</u>	<u>\$ 2,536,807</u>	<u>\$ 8,914</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 57,116	\$ 1,606	\$ 75	\$ -	\$ 14,811	\$ -
Payroll related costs payable	-	-	-	-	-	-	3,373	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>57,116</u>	<u>1,606</u>	<u>75</u>	<u>-</u>	<u>18,184</u>	<u>-</u>
Fund Balances								
Restricted	<u>20,246</u>	<u>726,671</u>	<u>137,693</u>	<u>272,294</u>	<u>115,264</u>	<u>2</u>	<u>2,518,623</u>	<u>8,914</u>
Total fund balances	<u>20,246</u>	<u>726,671</u>	<u>137,693</u>	<u>272,294</u>	<u>115,264</u>	<u>2</u>	<u>2,518,623</u>	<u>8,914</u>
Total liabilities and fund balances	<u>\$ 20,246</u>	<u>\$ 726,671</u>	<u>\$ 194,809</u>	<u>\$ 273,900</u>	<u>\$ 115,339</u>	<u>\$ 2</u>	<u>\$ 2,536,807</u>	<u>\$ 8,914</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2013

Assets	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Courthouse Security	Economic Development	Dangerous Wild Animal
Cash	\$ 2,774	\$ 35,126	\$ 9,284	\$ 210	\$ 17,651	\$ 3,316	\$ 330	\$ 4,376
Investments	-	3,158,120	349,901	-	680,290	308,449	14,159	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	679	519	-	-
Total assets	<u>\$ 2,774</u>	<u>\$ 3,193,246</u>	<u>\$ 359,185</u>	<u>\$ 210</u>	<u>\$ 698,620</u>	<u>\$ 312,284</u>	<u>\$ 14,489</u>	<u>\$ 4,376</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ 36,205	\$ -	\$ -	\$ 76,110	\$ 576	\$ -	\$ -
Payroll related costs payable	-	6,148	2,031	-	-	11,246	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>42,353</u>	<u>2,031</u>	<u>-</u>	<u>76,110</u>	<u>11,822</u>	<u>-</u>	<u>-</u>
Fund Balances								
Restricted	<u>2,774</u>	<u>3,150,893</u>	<u>357,154</u>	<u>210</u>	<u>622,510</u>	<u>300,462</u>	<u>14,489</u>	<u>4,376</u>
Total fund balances	<u>2,774</u>	<u>3,150,893</u>	<u>357,154</u>	<u>210</u>	<u>622,510</u>	<u>300,462</u>	<u>14,489</u>	<u>4,376</u>
Total liabilities and fund balances	<u>\$ 2,774</u>	<u>\$ 3,193,246</u>	<u>\$ 359,185</u>	<u>\$ 210</u>	<u>\$ 698,620</u>	<u>\$ 312,284</u>	<u>\$ 14,489</u>	<u>\$ 4,376</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2013

Assets	Contract Elections	Election Equipment	Sheriff Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention
Cash	\$ -	\$ 13,244	\$ 342	\$ 3,415	\$ 8,150	\$ 233	\$ 6,837
Investments	1,745,734	-	212,041	428,343	135,741	15,117	-
Receivables:							
Due from other governments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	92	-	-	-
Total assets	<u>\$ 1,745,734</u>	<u>\$ 13,244</u>	<u>\$ 212,383</u>	<u>\$ 431,850</u>	<u>\$ 143,891</u>	<u>\$ 15,350</u>	<u>\$ 6,837</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 4,065	\$ -	\$ 33,731	\$ 1,400	\$ 1,389	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	1,431	-	5,000	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>5,496</u>	<u>-</u>	<u>38,731</u>	<u>1,400</u>	<u>1,389</u>	<u>-</u>	<u>-</u>
Fund Balances							
Restricted	<u>1,740,238</u>	<u>13,244</u>	<u>173,652</u>	<u>430,450</u>	<u>142,502</u>	<u>15,350</u>	<u>6,837</u>
Total fund balances	<u>1,740,238</u>	<u>13,244</u>	<u>173,652</u>	<u>430,450</u>	<u>142,502</u>	<u>15,350</u>	<u>6,837</u>
Total liabilities and fund balances	<u>\$ 1,745,734</u>	<u>\$ 13,244</u>	<u>\$ 212,383</u>	<u>\$ 431,850</u>	<u>\$ 143,891</u>	<u>\$ 15,350</u>	<u>\$ 6,837</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2013

Assets	County Records Management and Preservation	Juvenile Case Manager	Court Initiated Guardianship	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Courts Technology
Cash	\$ 27,225	\$ 3,280	\$ 2,613	\$ 15,809	\$ 45,013	\$ 742	\$ 3,661	\$ 2,840
Investments	1,394,903	133,021	151,024	369,515	192,986	1,469,175	87,692	39,929
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	798	-	-	126	-	-	-
Total assets	<u>\$ 1,422,128</u>	<u>\$ 137,099</u>	<u>\$ 153,637</u>	<u>\$ 385,324</u>	<u>\$ 238,125</u>	<u>\$ 1,469,917</u>	<u>\$ 91,353</u>	<u>\$ 42,769</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 18,947	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,947</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances								
Restricted	<u>1,422,128</u>	<u>137,099</u>	<u>153,637</u>	<u>385,324</u>	<u>219,178</u>	<u>1,469,917</u>	<u>91,353</u>	<u>42,769</u>
Total fund balances	<u>1,422,128</u>	<u>137,099</u>	<u>153,637</u>	<u>385,324</u>	<u>219,178</u>	<u>1,469,917</u>	<u>91,353</u>	<u>42,769</u>
Total liabilities and fund balances	<u>\$ 1,422,128</u>	<u>\$ 137,099</u>	<u>\$ 153,637</u>	<u>\$ 385,324</u>	<u>\$ 238,125</u>	<u>\$ 1,469,917</u>	<u>\$ 91,353</u>	<u>\$ 42,769</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2013

Assets	Probate Contributions	County Court - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Forfeiture	Grants	Nonmajor Special Revenue Funds Total
Cash	\$ 3,891	\$ 2,771	\$ 7,382	\$ 68	\$ 1,636	\$ 24,779	\$ 333,972	\$ 638,637
Investments	312,118	191,753	315,014	68,122	184,196	-	-	15,775,689
Receivables:								
Due from other governments	-	-	-	-	-	-	983,723	983,723
Miscellaneous	-	-	-	-	161	-	1,471	4,521
Total assets	<u>\$ 316,009</u>	<u>\$ 194,524</u>	<u>\$ 322,396</u>	<u>\$ 68,190</u>	<u>\$ 185,993</u>	<u>\$ 24,779</u>	<u>\$ 1,319,166</u>	<u>\$ 17,402,570</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,403	\$ 326,434
Payroll related costs payable	-	-	-	-	-	-	34,445	57,243
Due to other governments	-	-	-	-	-	-	891	891
Due to other funds	-	-	-	-	-	-	986,571	993,002
Deferred revenue	-	-	-	-	-	-	88,467	88,467
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,190,777</u>	<u>1,466,037</u>
Fund Balances								
Restricted	<u>316,009</u>	<u>194,524</u>	<u>322,396</u>	<u>68,190</u>	<u>185,993</u>	<u>24,779</u>	<u>128,389</u>	<u>15,936,533</u>
Total fund balances	<u>316,009</u>	<u>194,524</u>	<u>322,396</u>	<u>68,190</u>	<u>185,993</u>	<u>24,779</u>	<u>128,389</u>	<u>15,936,533</u>
Total liabilities and fund balances	<u>\$ 316,009</u>	<u>\$ 194,524</u>	<u>\$ 322,396</u>	<u>\$ 68,190</u>	<u>\$ 185,993</u>	<u>\$ 24,779</u>	<u>\$ 1,319,166</u>	<u>\$ 17,402,570</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, 2013

	<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 Assessor/ Collector Motor Vehicle Tax</u>	<u>Law Library</u>	<u>Farm Museum Memorial</u>
Revenues:								
Federal and state funds	\$ -	\$ 50,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	65,945	255,872	-	-	461,587	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	20	694	210	204	127	4	8,551	27
Miscellaneous	-	-	-	-	-	-	31,758	29
Total revenues	<u>20</u>	<u>51,512</u>	<u>66,155</u>	<u>256,076</u>	<u>127</u>	<u>4</u>	<u>501,896</u>	<u>56</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	57,117	164,839	-	-	331,132	-
Financial administration	-	-	-	-	-	1,912	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Equipment services	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	19,984	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	470	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>57,117</u>	<u>164,839</u>	<u>20,454</u>	<u>1,912</u>	<u>331,132</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20</u>	<u>51,512</u>	<u>9,038</u>	<u>91,237</u>	<u>(20,327)</u>	<u>(1,908)</u>	<u>170,764</u>	<u>56</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>20</u>	<u>51,512</u>	<u>9,038</u>	<u>91,237</u>	<u>(20,327)</u>	<u>(1,908)</u>	<u>170,764</u>	<u>56</u>
Fund balances – beginning	<u>20,226</u>	<u>675,159</u>	<u>128,655</u>	<u>181,057</u>	<u>135,591</u>	<u>1,910</u>	<u>2,347,859</u>	<u>8,858</u>
Fund balances – ending	<u>\$ 20,246</u>	<u>\$ 726,671</u>	<u>\$ 137,693</u>	<u>\$ 272,294</u>	<u>\$ 115,264</u>	<u>\$ 2</u>	<u>\$ 2,518,623</u>	<u>\$ 8,914</u>

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, 2013

	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Courthouse Security	Economic Development	Dangerous Wild Animal
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	918,448	55,949	-	106,643	341,620	-	650
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	8	3,935	443	-	677	292	15	13
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>8</u>	<u>922,383</u>	<u>56,392</u>	<u>-</u>	<u>107,320</u>	<u>341,912</u>	<u>15</u>	<u>663</u>
Expenditures:								
Current:								
General administration	-	703,170	-	-	-	-	-	-
Judicial	-	-	209,866	-	183,333	549,719	-	-
Financial administration	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	34,369	-	-
Equipment services	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Capital outlay:	-	33,002	-	-	43,662	-	-	-
Total expenditures	<u>-</u>	<u>736,172</u>	<u>209,866</u>	<u>-</u>	<u>226,995</u>	<u>584,088</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8</u>	<u>186,211</u>	<u>(153,474)</u>	<u>-</u>	<u>(119,675)</u>	<u>(242,176)</u>	<u>15</u>	<u>663</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	300,000	-	-
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>8</u>	<u>186,211</u>	<u>(153,474)</u>	<u>-</u>	<u>(119,675)</u>	<u>57,824</u>	<u>15</u>	<u>663</u>
Fund balances – beginning	<u>2,766</u>	<u>2,964,682</u>	<u>510,628</u>	<u>210</u>	<u>742,185</u>	<u>242,638</u>	<u>14,474</u>	<u>3,713</u>
Fund balances – ending	<u>\$ 2,774</u>	<u>\$ 3,150,893</u>	<u>\$ 357,154</u>	<u>\$ 210</u>	<u>\$ 622,510</u>	<u>\$ 300,462</u>	<u>\$ 14,489</u>	<u>\$ 4,376</u>

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, 2013

	Contract Elections	Election Equipment	Sheriff Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention
Revenues:							
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	662,729	-	-	-	34,633	-	3,033
Fines and forfeitures	-	-	74,432	113,170	-	-	-
Interest	1,568	40	233	344	-	23	15
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>664,297</u>	<u>40</u>	<u>74,665</u>	<u>113,514</u>	<u>34,633</u>	<u>23</u>	<u>3,048</u>
Expenditures:							
Current:							
General administration	116,521	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-
Legal	-	-	-	20,112	11,392	-	-
Public facilities	-	-	-	-	-	-	-
Equipment services	-	-	-	-	-	-	-
Public safety	-	-	23,602	-	-	-	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
Total expenditures	<u>116,521</u>	<u>-</u>	<u>23,602</u>	<u>20,112</u>	<u>11,392</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>547,776</u>	<u>40</u>	<u>51,063</u>	<u>93,402</u>	<u>23,241</u>	<u>23</u>	<u>3,048</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(36,809)	-	-
Sale of assets	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,809)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	547,776	40	51,063	93,402	(13,568)	23	3,048
Fund balances – beginning	<u>1,192,462</u>	<u>13,204</u>	<u>122,589</u>	<u>337,048</u>	<u>156,070</u>	<u>15,327</u>	<u>3,789</u>
Fund balances – ending	<u>\$ 1,740,238</u>	<u>\$ 13,244</u>	<u>\$ 173,652</u>	<u>\$ 430,450</u>	<u>\$ 142,502</u>	<u>\$ 15,350</u>	<u>\$ 6,837</u>

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, 2013

	County Records Management and Preservation	Juvenile Case Manager	Court Initiated Guardianship	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Courts Technology
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,223	\$ -	\$ -
Fees and charges for services	200,553	57,288	29,889	154,421	91,834	-	36,712	25,142
Fines and forfeitures	-	-	-	-	838	-	-	-
Interest	1,433	261	332	343	271	2,154	88	38
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>201,986</u>	<u>57,549</u>	<u>30,221</u>	<u>154,764</u>	<u>92,943</u>	<u>104,377</u>	<u>36,800</u>	<u>25,180</u>
Expenditures:								
Current:								
General administration	650	-	-	-	-	-	-	-
Judicial	-	-	-	-	110,602	-	-	-
Financial administration	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Equipment services	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	2,275	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,602</u>	<u>2,275</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>201,336</u>	<u>57,549</u>	<u>30,221</u>	<u>154,764</u>	<u>(17,659)</u>	<u>102,102</u>	<u>36,800</u>	<u>25,180</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(61,639)	(3,480)	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(61,639)</u>	<u>(3,480)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>201,336</u>	<u>57,549</u>	<u>30,221</u>	<u>93,125</u>	<u>(21,139)</u>	<u>102,102</u>	<u>36,800</u>	<u>25,180</u>
Fund balances – beginning	<u>1,220,792</u>	<u>79,550</u>	<u>123,416</u>	<u>292,199</u>	<u>240,317</u>	<u>1,367,815</u>	<u>54,553</u>	<u>17,589</u>
Fund balances – ending	<u>\$ 1,422,128</u>	<u>\$ 137,099</u>	<u>\$ 153,637</u>	<u>\$ 385,324</u>	<u>\$ 219,178</u>	<u>\$ 1,469,917</u>	<u>\$ 91,353</u>	<u>\$ 42,769</u>

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, 2013

	Probate Contributions	County Court- at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Forfeiture	Grants	Nonmajor Special Revenue Funds Total
Revenues:								
Federal and state funds	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,627,849	\$ 6,820,890
Fees and charges for services	-	48,301	84,962	-	20,694	-	24,069	3,680,974
Fines and forfeitures	-	-	-	-	-	24,764	-	213,204
Interest	327	195	316	69	190	15	-	23,475
Miscellaneous	-	-	-	-	-	-	130,687	162,474
Total revenues	<u>40,327</u>	<u>48,496</u>	<u>85,278</u>	<u>69</u>	<u>20,884</u>	<u>24,779</u>	<u>6,782,605</u>	<u>10,901,017</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	114,366	934,707
Judicial	9,699	-	-	-	-	-	72,746	1,689,053
Financial administration	-	-	-	-	-	-	-	1,912
Legal	-	-	-	-	-	-	116,591	148,095
Public facilities	-	-	-	-	-	-	-	34,369
Equipment services	-	-	-	-	-	-	474,640	474,640
Public safety	-	-	-	-	-	-	2,613,290	2,659,151
Public transportation	-	-	-	-	-	-	346,876	346,876
Health and welfare	-	-	-	-	-	-	3,111,590	3,111,590
Capital outlay:	-	-	-	-	-	-	154,808	231,942
Total expenditures	<u>9,699</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,004,907</u>	<u>9,632,335</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,628</u>	<u>48,496</u>	<u>85,278</u>	<u>69</u>	<u>20,884</u>	<u>24,779</u>	<u>(222,302)</u>	<u>1,268,682</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	238,323	538,323
Transfers out	-	-	-	-	-	-	-	(101,928)
Sale of assets	-	-	-	-	-	-	3,793	3,793
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,116</u>	<u>440,188</u>
Net change in fund balances	<u>30,628</u>	<u>48,496</u>	<u>85,278</u>	<u>69</u>	<u>20,884</u>	<u>24,779</u>	<u>19,814</u>	<u>1,708,870</u>
Fund balances – beginning	<u>285,381</u>	<u>146,028</u>	<u>237,118</u>	<u>68,121</u>	<u>165,109</u>	<u>-</u>	<u>108,575</u>	<u>14,227,663</u>
Fund balances – ending	<u>\$ 316,009</u>	<u>\$ 194,524</u>	<u>\$ 322,396</u>	<u>\$ 68,190</u>	<u>\$ 185,993</u>	<u>\$ 24,779</u>	<u>\$ 128,389</u>	<u>\$ 15,936,533</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, 2013

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
Revenues - interest	\$ <u>20</u>	\$ <u>20</u>	\$ <u>20</u>	\$ <u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	20	20	20	<u>-</u>
Fund balance - beginning	<u>20,226</u>	<u>20,226</u>	<u>20,226</u>	
Fund balance - ending	\$ <u><u>20,246</u></u>	\$ <u><u>20,246</u></u>	\$ <u><u>20,246</u></u>	

COLLIN COUNTY, TEXAS

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

Lateral Road Special Revenue Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds -				
State lateral road distributions	\$ 59,000	\$ 59,000	\$ 50,818	\$ (8,182)
Interest	700	700	694	(6)
Total revenues	<u>59,700</u>	<u>59,700</u>	<u>51,512</u>	<u>(8,188)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	59,700	59,700	51,512	<u><u>\$ (8,188)</u></u>
Fund balance - beginning	<u>675,159</u>	<u>675,159</u>	<u>675,159</u>	
Fund balance - ending	<u><u>\$ 734,859</u></u>	<u><u>\$ 734,859</u></u>	<u><u>\$ 726,671</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, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Appellate judicial system	\$ 72,667	\$ 72,667	\$ 65,945	\$(6,722)
Interest	170	170	210	40
Total revenues	<u>72,837</u>	<u>72,837</u>	<u>66,155</u>	<u>(6,682)</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>65,553</u>	<u>65,553</u>	<u>57,117</u>	<u>8,436</u>
Total expenditures	<u>65,553</u>	<u>65,553</u>	<u>57,117</u>	<u>8,436</u>
Excess (deficiency) of revenues over expenditures	7,284	7,284	9,038	\$ <u>1,754</u>
Fund balance - beginning	<u>128,655</u>	<u>128,655</u>	<u>128,655</u>	
Fund balance - ending	\$ <u><u>135,939</u></u>	\$ <u><u>135,939</u></u>	\$ <u><u>137,693</u></u>	

COLLIN COUNTY, TEXAS

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

Court Reporters Special Revenue Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 231,544	\$ 231,544	\$ 255,872	\$ 24,328
Interest	50	50	204	154
Total revenues	<u>231,594</u>	<u>231,594</u>	<u>256,076</u>	<u>24,482</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	105,172	105,172	105,117	55
County Courts - maintenance and operating	56,060	57,156	57,075	81
Justice of the Peace - maintenance and operating	8,500	8,500	2,647	5,853
Total expenditures	<u>169,732</u>	<u>170,828</u>	<u>164,839</u>	<u>5,989</u>
Excess (deficiency) of revenues				
over expenditures	61,862	60,766	91,237	\$ <u>30,471</u>
Fund balance - beginning	<u>181,057</u>	<u>181,057</u>	<u>181,057</u>	
Fund balance - ending	\$ <u>242,919</u>	\$ <u>241,823</u>	\$ <u>272,294</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, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 508,687	\$ 508,687	\$ 461,587	\$(47,100)
Interest	11,000	11,000	8,551	(2,449)
Miscellaneous	20,000	20,000	31,758	11,758
Total revenues	<u>539,687</u>	<u>539,687</u>	<u>501,896</u>	<u>(37,791)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	141,529	141,529	137,377	4,152
Training and travel	1,800	1,800	959	841
Maintenance and operating	229,958	229,958	192,796	37,162
Total judicial	<u>373,287</u>	<u>373,287</u>	<u>331,132</u>	<u>42,155</u>
Total expenditures	<u>373,287</u>	<u>373,287</u>	<u>331,132</u>	<u>42,155</u>
Excess (deficiency) of revenues over expenditures	166,400	166,400	170,764	\$ <u>4,364</u>
Fund balance - beginning	<u>2,347,859</u>	<u>2,347,859</u>	<u>2,347,859</u>	
Fund balance - ending	\$ <u>2,514,259</u>	\$ <u>2,514,259</u>	\$ <u>2,518,623</u>	

COLLIN COUNTY, TEXAS

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

Farm Museum Memorial Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ 10	\$ 10	\$ 27	\$ 17
Miscellaneous	-	-	29	29
Total revenues	<u>10</u>	<u>10</u>	<u>56</u>	<u>46</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10	10	56	\$ <u>46</u>
Fund balance - beginning	<u>8,858</u>	<u>8,858</u>	<u>8,858</u>	
Fund balance - ending	\$ <u>8,868</u>	\$ <u>8,868</u>	\$ <u>8,914</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, 2013

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenue - interest	\$ <u>5</u>	\$ <u>5</u>	\$ <u>8</u>	\$ <u>3</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5	5	8	\$ <u><u>3</u></u>
Fund balance - beginning	<u>2,766</u>	<u>2,766</u>	<u>2,766</u>	
Fund balance - ending	\$ <u><u>2,771</u></u>	\$ <u><u>2,771</u></u>	\$ <u><u>2,774</u></u>	

COLLIN COUNTY, TEXAS

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

County Clerk Records Management and Preservation Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 865,925	\$ 865,925	\$ 918,448	\$ 52,523
Interest	4,000	4,000	3,935	(65)
Total revenues	<u>869,925</u>	<u>869,925</u>	<u>922,383</u>	<u>52,458</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	297,467	297,467	295,324	2,143
Training and travel	22,891	22,891	1,749	21,142
Maintenance and operating	<u>1,571,292</u>	<u>1,571,292</u>	<u>406,097</u>	<u>1,165,195</u>
Total general administration	<u>1,891,650</u>	<u>1,891,650</u>	<u>703,170</u>	<u>1,188,480</u>
Capital outlay - general administration	<u>62,819</u>	<u>62,819</u>	<u>33,002</u>	<u>29,817</u>
Total expenditures	<u>1,954,469</u>	<u>1,954,469</u>	<u>736,172</u>	<u>1,218,297</u>
Excess (deficiency) of revenues over expenditures	(1,084,544)	(1,084,544)	186,211	<u>\$ 1,270,755</u>
Fund balance - beginning	<u>2,964,682</u>	<u>2,964,682</u>	<u>2,964,682</u>	
Fund balance - ending	<u>\$ 1,880,138</u>	<u>\$ 1,880,138</u>	<u>\$ 3,150,893</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, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 59,197	\$ 59,197	\$ 55,949	\$ (3,248)
Interest	500	500	443	(57)
Total revenues	<u>59,697</u>	<u>59,697</u>	<u>56,392</u>	<u>(3,305)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	104,015	104,556	104,555	1
Maintenance and operating	<u>293,392</u>	<u>292,851</u>	<u>105,311</u>	<u>187,540</u>
Total judicial	<u>397,407</u>	<u>397,407</u>	<u>209,866</u>	<u>187,541</u>
Total expenditures	<u>397,407</u>	<u>397,407</u>	<u>209,866</u>	<u>187,541</u>
Excess (deficiency) of revenues over expenditures	(337,710)	(337,710)	(153,474)	<u>\$ 184,236</u>
Fund balance - beginning	<u>510,628</u>	<u>510,628</u>	<u>510,628</u>	
Fund balance - ending	<u>\$ 172,918</u>	<u>\$ 172,918</u>	<u>\$ 357,154</u>	

COLLIN COUNTY, TEXAS

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

Juvenile Delinquency Prevention Special Revenue Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ <u>72</u>	\$ <u>72</u>	\$ <u>-</u>	\$(<u>72</u>)
Total revenues	<u>72</u>	<u>72</u>	<u>-</u>	(<u>72</u>)
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	72	72	-	\$(<u><u>72</u></u>)
Fund balance - beginning	<u>210</u>	<u>210</u>	<u>210</u>	
Fund balance - ending	\$ <u><u>282</u></u>	\$ <u><u>282</u></u>	\$ <u><u>210</u></u>	

COLLIN COUNTY, TEXAS

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

Justice Court Technology Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 110,568	\$ 110,568	\$ 106,643	\$(3,925)
Interest	<u>800</u>	<u>800</u>	<u>677</u>	<u>(123)</u>
Total revenues	<u>111,368</u>	<u>111,368</u>	<u>107,320</u>	<u>(4,048)</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	23,385	24,024	16,519	7,505
Maintenance and operating	<u>199,919</u>	<u>191,794</u>	<u>166,814</u>	<u>24,980</u>
Total judicial	<u>223,304</u>	<u>215,818</u>	<u>183,333</u>	<u>32,485</u>
Capital outlay - judicial	<u>54,672</u>	<u>67,714</u>	<u>43,662</u>	<u>24,052</u>
Total expenditures	<u>277,976</u>	<u>283,532</u>	<u>226,995</u>	<u>56,537</u>
Excess (deficiency) of revenues over expenditures	(166,608)	(172,164)	(119,675)	\$ <u><u>52,489</u></u>
Fund balance - beginning	<u>742,185</u>	<u>742,185</u>	<u>742,185</u>	
Fund balance - ending	\$ <u><u>575,577</u></u>	\$ <u><u>570,021</u></u>	\$ <u><u>622,510</u></u>	

COLLIN COUNTY, TEXAS

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

Courthouse Security Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services:				
County Clerk security fees	\$ 220,322	\$ 220,322	\$ 225,521	\$ 5,199
District Clerk security fees	49,320	49,320	48,896	(424)
Justice of the Peace civil court fees	77,456	77,456	67,203	(10,253)
Total fees and charges for services	<u>347,098</u>	<u>347,098</u>	<u>341,620</u>	<u>(5,478)</u>
Interest	-	291	292	1
Total revenues	<u>347,098</u>	<u>347,389</u>	<u>341,912</u>	<u>(5,477)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	637,932	637,932	520,868	117,064
Maintenance and operating	29,414	29,414	28,851	563
Total judicial	<u>667,346</u>	<u>667,346</u>	<u>549,719</u>	<u>117,627</u>
Public facilities:				
Maintenance and operating	51,723	51,723	34,369	17,354
Total public facilities	<u>51,723</u>	<u>51,723</u>	<u>34,369</u>	<u>17,354</u>
Total expenditures	<u>719,069</u>	<u>719,069</u>	<u>584,088</u>	<u>134,981</u>
Excess (deficiency) of revenues over expenditures	(371,971)	(371,680)	(242,176)	129,504
Other financing sources (uses):				
Transfers in	300,000	300,000	300,000	-
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balance	(71,971)	(71,680)	57,824	<u>\$ 129,504</u>
Fund balance - beginning	<u>242,638</u>	<u>242,638</u>	<u>242,638</u>	
Fund balance - ending	<u>\$ 170,667</u>	<u>\$ 170,958</u>	<u>\$ 300,462</u>	

COLLIN COUNTY, TEXAS

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

Economic Development Special Revenue Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ <u>5</u>	\$ <u>5</u>	\$ <u>15</u>	\$ <u>10</u>
Total revenues	<u>5</u>	<u>5</u>	<u>15</u>	<u>10</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5	5	15	\$ <u><u>10</u></u>
Fund balance - beginning	<u>14,474</u>	<u>14,474</u>	<u>14,474</u>	
Fund balance - ending	\$ <u><u>14,479</u></u>	\$ <u><u>14,479</u></u>	\$ <u><u>14,489</u></u>	

COLLIN COUNTY, TEXAS

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

Dangerous Wild Animal Special Revenue Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 376	\$ 376	\$ 650	\$ 274
Interest	-	-	13	13
Total revenues	<u>376</u>	<u>376</u>	<u>663</u>	<u>287</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	376	376	663	\$ <u>287</u>
Fund balance - beginning	<u>3,713</u>	<u>3,713</u>	<u>3,713</u>	
Fund balance - ending	<u>\$ 4,089</u>	<u>\$ 4,089</u>	<u>\$ 4,376</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, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 335,655	\$ 335,655	\$ 662,729	\$ 327,074
Interest	2,000	2,000	1,568	(432)
Total revenues	<u>337,655</u>	<u>337,655</u>	<u>664,297</u>	<u>326,642</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	200,000	200,000	-	200,000
Training and travel	19,600	19,600	17,550	2,050
Maintenance and operating	157,025	157,025	98,971	58,054
Total general administration	<u>376,625</u>	<u>376,625</u>	<u>116,521</u>	<u>260,104</u>
Capital outlay - general administration	20,000	20,000	-	20,000
Total expenditures	<u>396,625</u>	<u>396,625</u>	<u>116,521</u>	<u>280,104</u>
Excess (deficiency) of revenues over expenditures	(58,970)	(58,970)	547,776	\$ <u>606,746</u>
Fund balance - beginning	<u>1,192,462</u>	<u>1,192,462</u>	<u>1,192,462</u>	
Fund balance - ending	<u>\$ 1,133,492</u>	<u>\$ 1,133,492</u>	<u>\$ 1,740,238</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, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues - interest	\$ <u>10</u>	\$ <u>10</u>	\$ <u>40</u>	\$ <u>30</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10	10	40	\$ <u><u>30</u></u>
Fund balance - beginning	<u>13,204</u>	<u>13,204</u>	<u>13,204</u>	
Fund balance - ending	\$ <u><u>13,214</u></u>	\$ <u><u>13,214</u></u>	\$ <u><u>13,244</u></u>	

COLLIN COUNTY, TEXAS

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

Sheriff Forfeiture Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Drug seizure	\$ -	\$ 74,432	\$ 74,432	\$ -
Interest	<u>100</u>	<u>100</u>	<u>233</u>	<u>133</u>
Total revenues	<u>100</u>	<u>74,532</u>	<u>74,665</u>	<u>133</u>
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	<u>-</u>	<u>31,651</u>	<u>23,602</u>	<u>8,049</u>
Total public safety	<u>-</u>	<u>31,651</u>	<u>23,602</u>	<u>8,049</u>
Total expenditures	<u>-</u>	<u>31,651</u>	<u>23,602</u>	<u>8,049</u>
Excess (deficiency) of revenues over expenditures	100	42,881	51,063	\$ <u>8,182</u>
Fund balance - beginning	<u>122,589</u>	<u>122,589</u>	<u>122,589</u>	
Fund balance - ending	\$ <u>122,689</u>	\$ <u>165,470</u>	\$ <u>173,652</u>	

COLLIN COUNTY, TEXAS

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

District Attorney State Forfeiture Special Revenue Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Drug seizure	\$ -	\$ 113,171	\$ 113,170	\$ (1)
Interest	250	250	344	94
Total revenues	<u>250</u>	<u>113,421</u>	<u>113,514</u>	<u>93</u>
Expenditures:				
Current:				
Legal:				
Maintenance and operating	-	9,200	20,112	(10,912)
Total legal	-	9,200	20,112	(10,912)
Total expenditures	<u>-</u>	<u>9,200</u>	<u>20,112</u>	<u>(10,912)</u>
Excess (deficiency) of revenues over expenditures	250	104,221	93,402	<u><u>\$ (10,819)</u></u>
Fund balance - beginning	<u>337,048</u>	<u>337,048</u>	<u>337,048</u>	
Fund balance - ending	<u><u>\$ 337,298</u></u>	<u><u>\$ 441,269</u></u>	<u><u>\$ 430,450</u></u>	

COLLIN COUNTY, TEXAS

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

Myers Park Foundation Special Revenue Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues - interests	\$ 20	\$ 20	\$ 23	\$ 3
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	20	20	23	\$ 3
Fund balance - beginning	15,327	15,327	15,327	
Fund balance - ending	\$ 15,347	\$ 15,347	\$ 15,350	

COLLIN COUNTY, TEXAS

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

Child Abuse Prevention Special Revenue Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 1,612	\$ 1,612	\$ 3,033	\$ 1,421
Interest	-	-	15	15
Total revenues	<u>1,612</u>	<u>1,612</u>	<u>3,048</u>	<u>1,436</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,612	1,612	3,048	\$ <u>1,436</u>
Fund balance - beginning	<u>3,789</u>	<u>3,789</u>	<u>3,789</u>	
Fund balance - ending	<u>\$ 5,401</u>	<u>\$ 5,401</u>	<u>\$ 6,837</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, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 211,656	\$ 211,656	\$ 200,553	\$(11,103)
Interest	1,000	1,000	1,433	433
Total revenues	<u>212,656</u>	<u>212,656</u>	<u>201,986</u>	<u>(10,670)</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	119,150	119,150	650	118,500
Total general administration	<u>119,150</u>	<u>119,150</u>	<u>650</u>	<u>118,500</u>
Capital outlay - general administration	91,381	91,381	-	91,381
Total expenditures	<u>210,531</u>	<u>210,531</u>	<u>650</u>	<u>209,881</u>
Excess (deficiency) of revenues over expenditures	2,125	2,125	201,336	<u>\$ 199,211</u>
Fund balance - beginning	<u>1,220,792</u>	<u>1,220,792</u>	<u>1,220,792</u>	
Fund balance - ending	<u>\$ 1,222,917</u>	<u>\$ 1,222,917</u>	<u>\$ 1,422,128</u>	

COLLIN COUNTY, TEXAS

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

Court Initiated Guardianship Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 27,246	\$ 27,246	\$ 29,889	\$ 2,643
Interest	150	150	332	182
Total revenues	<u>27,396</u>	<u>27,396</u>	<u>30,221</u>	<u>2,825</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	27,396	27,396	30,221	\$ <u>2,825</u>
Fund balance - beginning	<u>123,416</u>	<u>123,416</u>	<u>123,416</u>	
Fund balance - ending	<u>\$ 150,812</u>	<u>\$ 150,812</u>	<u>\$ 153,637</u>	

COLLIN COUNTY, TEXAS

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

Specialty Court Special Revenue Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 93,573	\$ 93,573	\$ 91,834	\$ (1,739)
Fines	-	-	838	838
Interest	200	200	271	71
Total revenues	<u>93,773</u>	<u>93,773</u>	<u>92,943</u>	<u>(830)</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
Training and travel	-	550	550	-
Maintenance and operating	<u>72,000</u>	<u>74,450</u>	<u>31,609</u>	<u>42,841</u>
Total County Courts	<u>72,000</u>	<u>75,000</u>	<u>32,159</u>	<u>42,841</u>
District Courts:				
Training and travel	4,000	4,250	2,460	1,790
Maintenance and operating	<u>68,928</u>	<u>78,878</u>	<u>75,983</u>	<u>2,895</u>
Total District Courts	<u>72,928</u>	<u>83,128</u>	<u>78,443</u>	<u>4,685</u>
Total judicial	<u>144,928</u>	<u>158,128</u>	<u>110,602</u>	<u>47,526</u>
Total expenditures	<u>144,928</u>	<u>158,128</u>	<u>110,602</u>	<u>47,526</u>
Excess (deficiency) of revenues over expenditures	(51,155)	(64,355)	(17,659)	46,696
Other financing (uses):				
Transfers out	<u>-</u>	<u>(3,480)</u>	<u>(3,480)</u>	<u>-</u>
Net change in fund balance	(51,155)	(67,835)	(21,139)	<u>\$ 46,696</u>
Fund balance - beginning	<u>240,317</u>	<u>240,317</u>	<u>240,317</u>	
Fund balance - ending	<u>\$ 189,162</u>	<u>\$ 172,482</u>	<u>\$ 219,178</u>	

COLLIN COUNTY, TEXAS

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

County Courts Technology Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 29,346	\$ 29,346	\$ 36,712	\$ 7,366
Interest	30	30	88	58
Total revenues	<u>29,376</u>	<u>29,376</u>	<u>36,800</u>	<u>7,424</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	29,376	29,376	36,800	\$ <u>7,424</u>
Fund balance - beginning	<u>54,553</u>	<u>54,553</u>	<u>54,553</u>	
Fund balance - ending	<u>\$ 83,929</u>	<u>\$ 83,929</u>	<u>\$ 91,353</u>	

COLLIN COUNTY, TEXAS

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

District Courts Technology Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 12,134	\$ 12,134	\$ 25,142	\$ 13,008
Interest	5	5	38	33
Total revenues	<u>12,139</u>	<u>12,139</u>	<u>25,180</u>	<u>13,041</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	12,139	12,139	25,180	\$ <u>13,041</u>
Fund balance - beginning	<u>17,589</u>	<u>17,589</u>	<u>17,589</u>	
Fund balance - ending	<u>\$ 29,728</u>	<u>\$ 29,728</u>	<u>\$ 42,769</u>	

COLLIN COUNTY, TEXAS

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

Probate Contributions Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
State funds	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Interest	200	200	327	127
Total revenues	<u>40,200</u>	<u>40,200</u>	<u>40,327</u>	<u>127</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	54,336	54,336	9,699	44,637
Training and travel	10,451	10,451	-	10,451
Maintenance and operating	1,900	1,900	-	1,900
Total judicial	<u>66,687</u>	<u>66,687</u>	<u>9,699</u>	<u>56,988</u>
Total expenditures	<u>66,687</u>	<u>66,687</u>	<u>9,699</u>	<u>56,988</u>
Excess (deficiency) of revenues over expenditures	(26,487)	(26,487)	30,628	\$ <u>57,115</u>
Fund balance - beginning	<u>285,381</u>	<u>285,381</u>	<u>285,381</u>	
Fund balance - ending	\$ <u>258,894</u>	\$ <u>258,894</u>	\$ <u>316,009</u>	

COLLIN COUNTY, TEXAS

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

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

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 57,346	\$ 57,346	\$ 48,301	\$ (9,045)
Interest	100	100	195	95
Total revenues	<u>57,446</u>	<u>57,446</u>	<u>48,496</u>	<u>(8,950)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	57,446	57,446	48,496	<u>\$ (8,950)</u>
Fund balance - beginning	<u>146,028</u>	<u>146,028</u>	<u>146,028</u>	
Fund balance - ending	<u>\$ 203,474</u>	<u>\$ 203,474</u>	<u>\$ 194,524</u>	

COLLIN COUNTY, TEXAS

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

District Clerk Court Records Preservation Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 87,826	\$ 87,826	\$ 84,962	\$ (2,864)
Interest	200	200	316	116
Total revenues	<u>88,026</u>	<u>88,026</u>	<u>85,278</u>	<u>(2,748)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	88,026	88,026	85,278	<u>\$ (2,748)</u>
Fund balance - beginning	<u>237,118</u>	<u>237,118</u>	<u>237,118</u>	
Fund balance - ending	<u>\$ 325,144</u>	<u>\$ 325,144</u>	<u>\$ 322,396</u>	

COLLIN COUNTY, TEXAS

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

Justice Court Building Security Special Revenue Fund

For The Year Ended September 30, 2013

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 21,001	\$ 21,001	\$ 20,694	\$(307)
Interest	-	-	190	190
Total revenues	<u>21,001</u>	<u>21,001</u>	<u>20,884</u>	<u>(117)</u>
Expenditures				
Capital outlay - judicial	<u>21,728</u>	<u>21,728</u>	-	<u>21,728</u>
Total expenditures	<u>21,728</u>	<u>21,728</u>	<u>-</u>	<u>21,728</u>
Excess (deficiency) of revenues over expenditures	(727)	(727)	20,884	<u>\$ 21,611</u>
Fund balance - beginning	<u>165,109</u>	<u>165,109</u>	<u>165,109</u>	
Fund balance - ending	<u>\$ 164,382</u>	<u>\$ 164,382</u>	<u>\$ 185,993</u>	

COLLIN COUNTY, TEXAS

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

District Attorney Federal Forfeiture Special Revenue Fund

For The Year Ended September 30, 2013

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Drug seizure	\$ -	\$ 24,764	\$ 24,764	\$ -
Interest	-	-	15	15
Total revenues	-	24,764	24,779	15
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	24,764	24,779	\$ 15
Fund balance - beginning	-	-	-	
Fund balance - ending	\$ -	\$ 24,764	\$ 24,779	

NON-MAJOR CAPITAL PROJECT FUNDS

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

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

Series 1999 - \$12,330,000 issued 05/18/99
Series 1999A - \$19,420,000 issued 10/18/99
Series 2000 - \$2,000,000 issued 09/09/00
Series 2001 - \$4,975,000 issued 08/15/01

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

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

Series 2004 - \$11,450,000 issued 04/27/04
Series 2005 - \$37,350,000 issued 04/05/05
Series 2006 - \$53,800,000 issued 05/03/06
Series 2007 - \$2,200,000 issued 03/20/07
Series 2008 - \$2,200,000 issued 07/14/08

2007 Permanent Improvement Capital Projects - to account for bond projects authorized by voters on November 6, 2007. Total authorized for permanent improvements, facilities, and open space projects is \$93,300,000. Only a portion of the bonds have been issued to-date in four series, beginning 2008 and ending 2012. The remainder of the bonds will be sold as needed. The total bonds sold through September 30, 2012 is \$37,280,000.

Series 2008 - \$4,500,000 issued 07/14/08
Series 2009 - \$17,420,000 issued 09/29/09
Series 2009B - \$9,990,000 issued 09/29/09
Series 2011 - \$2,100,000 issued 06/16/11
Series 2012 - \$3,270,000 issued 05/01/12

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

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

Series 1999 - \$25,670,000 issued 05/18/99

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

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

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

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

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

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

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

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

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2013

Assets	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond	1999 Road Bond	2003 Road Bond	Tax Notes	Nonmajor Capital Project Funds Total
Cash	\$ 740	\$ 364	\$ 150,429	\$ 37,050	\$ 299	\$ 1,604	\$ 8,714	\$ 4,005	\$ 203,205
Investments	960,046	1,282,708	981,007	8,449,507	432,194	2,986,776	16,562,880	12,073,333	43,728,451
Receivables:									
Advance to other funds	-	-	-	-	-	1,340,558	14,499	-	1,355,057
Miscellaneous	-	-	-	-	114,042	-	-	-	114,042
Total assets	<u>\$ 960,786</u>	<u>\$ 1,283,072</u>	<u>\$ 1,131,436</u>	<u>\$ 8,486,557</u>	<u>\$ 546,535</u>	<u>\$ 4,328,938</u>	<u>\$ 16,586,093</u>	<u>\$ 12,077,338</u>	<u>\$ 45,400,755</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ 37,542	\$ 64,787	\$ 42,395	\$ 156,225	\$ -	\$ -	\$ 179,999	\$ 268,084	\$ 749,032
Due to other funds	-	-	-	400,000	-	-	300,000	100,000	800,000
Deferred tax revenue	-	-	-	-	114,042	-	-	-	114,042
Total liabilities	<u>37,542</u>	<u>64,787</u>	<u>42,395</u>	<u>556,225</u>	<u>114,042</u>	<u>-</u>	<u>479,999</u>	<u>368,084</u>	<u>1,663,074</u>
Fund balances:									
Nonspendable	-	-	-	-	-	1,340,558	14,499	-	1,355,057
Restricted	923,244	1,218,285	1,089,041	7,930,332	432,493	2,988,380	16,091,595	11,709,254	42,382,624
Total fund balances	<u>923,244</u>	<u>1,218,285</u>	<u>1,089,041</u>	<u>7,930,332</u>	<u>432,493</u>	<u>4,328,938</u>	<u>16,106,094</u>	<u>11,709,254</u>	<u>43,737,681</u>
Total liabilities and fund balances	<u>\$ 960,786</u>	<u>\$ 1,283,072</u>	<u>\$ 1,131,436</u>	<u>\$ 8,486,557</u>	<u>\$ 546,535</u>	<u>\$ 4,328,938</u>	<u>\$ 16,586,093</u>	<u>\$ 12,077,338</u>	<u>\$ 45,400,755</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, 2013

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond	1999 Road Bond	2003 Road Bond	Tax Notes	Nonmajor Capital Project Funds Total
Revenues:									
Other local government funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,200	\$ -	\$ 84,200
Interest	<u>2,137</u>	<u>1,274</u>	<u>1,425</u>	<u>8,156</u>	<u>447</u>	<u>3,879</u>	<u>60,463</u>	<u>32,495</u>	<u>110,276</u>
Total revenues	<u>2,137</u>	<u>1,274</u>	<u>1,425</u>	<u>8,156</u>	<u>447</u>	<u>3,879</u>	<u>144,663</u>	<u>32,495</u>	<u>194,476</u>
Expenditures:									
Capital outlay:									
General administration	-	-	-	-	-	-	-	1,113,530	1,113,530
Public facilities	369,323	119,787	-	8,319	-	-	-	-	497,429
Public transportation	-	-	-	-	2,016	65,029	6,234,270	-	6,301,315
Culture and recreation	<u>29,532</u>	<u>-</u>	<u>833,663</u>	<u>1,490,815</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,354,010</u>
Total expenditures	<u>398,855</u>	<u>119,787</u>	<u>833,663</u>	<u>1,499,134</u>	<u>2,016</u>	<u>65,029</u>	<u>6,234,270</u>	<u>1,113,530</u>	<u>10,266,284</u>
Excess (deficiency) of revenues									
over (under) expenditures	<u>(396,718)</u>	<u>(118,513)</u>	<u>(832,238)</u>	<u>(1,490,978)</u>	<u>(1,569)</u>	<u>(61,150)</u>	<u>(6,089,607)</u>	<u>(1,081,035)</u>	<u>(10,071,808)</u>
Other financing sources (uses):									
Sale of assets	-	-	-	-	40,816	-	-	-	40,816
Debt issuance	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,200,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,200,000</u>	<u>40,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,240,816</u>
Net change in fund balance	<u>(396,718)</u>	<u>(118,513)</u>	<u>(832,238)</u>	<u>709,022</u>	<u>39,247</u>	<u>(61,150)</u>	<u>(6,089,607)</u>	<u>(1,081,035)</u>	<u>(7,830,992)</u>
Fund balance – beginning	<u>1,319,962</u>	<u>1,336,798</u>	<u>1,921,279</u>	<u>7,221,310</u>	<u>393,246</u>	<u>4,390,088</u>	<u>22,195,701</u>	<u>12,790,289</u>	<u>51,568,673</u>
Fund balance – ending	<u>\$ 923,244</u>	<u>\$ 1,218,285</u>	<u>\$ 1,089,041</u>	<u>\$ 7,930,332</u>	<u>\$ 432,493</u>	<u>\$ 4,328,938</u>	<u>\$ 16,106,094</u>	<u>\$ 11,709,254</u>	<u>\$ 43,737,681</u>

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 1999 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,232,000	\$ 2,137	\$ 3,234,137	\$ 3,234,137
Miscellaneous	<u>191,042</u>	<u>-</u>	<u>191,042</u>	<u>191,042</u>
Total revenues	<u>3,423,042</u>	<u>2,137</u>	<u>3,425,179</u>	<u>3,425,179</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,077,997	369,323	34,447,320	35,391,932
Old Collin County Courthouse	1,000,000	-	1,000,000	1,000,000
Land for park and open space	<u>5,716,836</u>	<u>29,532</u>	<u>5,746,368</u>	<u>5,725,000</u>
Total expenditures	<u>40,794,833</u>	<u>398,855</u>	<u>41,193,688</u>	<u>42,116,932</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,371,791)</u>	<u>(396,718)</u>	<u>(37,768,509)</u>	<u>(38,691,753)</u>
Other financing sources (uses):				
Debt issuance	38,692,860	-	38,692,860	38,692,860
Transfers out	<u>(1,107)</u>	<u>-</u>	<u>(1,107)</u>	<u>(1,107)</u>
Total other financing sources (uses)	<u>38,691,753</u>	<u>-</u>	<u>38,691,753</u>	<u>38,691,753</u>
Net change in fund balance	<u>\$ 1,319,962</u>	<u>(396,718)</u>	<u>\$ 923,244</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,319,962</u>		
Fund balance – ending		<u>\$ 923,244</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2001 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Fees and charges for services	\$ 76,063	\$ -	\$ 76,063	\$ 76,063
Interest	1,536,720	1,274	1,537,994	1,537,994
Miscellaneous	<u>4,950</u>	<u>-</u>	<u>4,950</u>	<u>4,950</u>
Total revenues	<u>1,617,733</u>	<u>1,274</u>	<u>1,619,007</u>	<u>1,619,007</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>26,178,255</u>	<u>119,787</u>	<u>26,298,042</u>	<u>27,516,327</u>
Total expenditures	<u>26,178,255</u>	<u>119,787</u>	<u>26,298,042</u>	<u>27,516,327</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,560,522)</u>	<u>(118,513)</u>	<u>(24,679,035)</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>\$ 1,336,798</u>	<u>(118,513)</u>	<u>\$ 1,218,285</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,336,798</u>		
Fund balance – ending		<u>\$ 1,218,285</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2003 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>3,780,345</u>	\$ <u>1,425</u>	\$ <u>3,781,770</u>	\$ <u>3,781,770</u>
Total revenues	<u>3,780,345</u>	<u>1,425</u>	<u>3,781,770</u>	<u>3,781,770</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	79,672,873	-	79,672,873	79,776,638
Land for park and open space	<u>9,193,738</u>	<u>833,663</u>	<u>10,027,401</u>	<u>11,012,677</u>
Total expenditures	<u>88,866,611</u>	<u>833,663</u>	<u>89,700,274</u>	<u>90,789,315</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(85,086,266)</u>	<u>(832,238)</u>	<u>(85,918,504)</u>	<u>(87,007,545)</u>
Other financing sources (uses):				
Debt issuance	84,637,970	-	84,637,970	84,637,970
Premium on sale of bonds	<u>2,369,575</u>	<u>-</u>	<u>2,369,575</u>	<u>2,369,575</u>
Total other financing sources (uses)	<u>87,007,545</u>	<u>-</u>	<u>87,007,545</u>	<u>87,007,545</u>
Net change in fund balance	\$ <u><u>1,921,279</u></u>	(832,238)	\$ <u><u>1,089,041</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>1,921,279</u>		
Fund balance – ending		\$ <u><u>1,089,041</u></u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2007 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>245,533</u>	\$ <u>8,156</u>	\$ <u>253,689</u>	\$ <u>253,689</u>
Total revenues	<u>245,533</u>	<u>8,156</u>	<u>253,689</u>	<u>253,689</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	29,163,438	8,319	29,171,757	36,067,133
Land for park and open space including joint county-city projects	<u>2,276,929</u>	<u>1,490,815</u>	<u>3,767,744</u>	<u>4,802,700</u>
Total expenditures	<u>31,440,367</u>	<u>1,499,134</u>	<u>32,939,501</u>	<u>40,869,833</u>
Excess (deficiency) of revenues over (under) expenditures	(<u>31,194,834</u>)	(<u>1,490,978</u>)	(<u>32,685,812</u>)	(<u>40,616,144</u>)
Other financing sources (uses):				
Debt issuance	36,578,108	2,200,000	38,778,108	38,778,108
Premium on sale of bonds	<u>1,838,036</u>	<u>-</u>	<u>1,838,036</u>	<u>1,838,036</u>
Total other financing sources (uses)	<u>38,416,144</u>	<u>2,200,000</u>	<u>40,616,144</u>	<u>40,616,144</u>
Net change in fund balance	\$ <u><u>7,221,310</u></u>	709,022	\$ <u><u>7,930,332</u></u>	\$ <u><u>-</u></u>
Fund balance – beginning		<u>7,221,310</u>		
Fund balance – ending		\$ <u><u>7,930,332</u></u>		

COLLIN COUNTY, TEXAS

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

1995 Road Bond Capital Projects Fund

From Inception and for the Year Ended September 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - special assessment	\$ 186,958	\$ -	\$ 186,958	\$ 186,958
Other local government funds	862,610	-	862,610	862,610
Interest	2,042,072	447	2,042,519	2,042,519
Miscellaneous	<u>332,049</u>	<u>-</u>	<u>332,049</u>	<u>332,049</u>
Total revenues	<u>3,423,689</u>	<u>447</u>	<u>3,424,136</u>	<u>3,424,136</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,028,109</u>	<u>2,016</u>	<u>50,030,125</u>	<u>50,462,618</u>
Total expenditures	<u>50,028,109</u>	<u>2,016</u>	<u>50,030,125</u>	<u>50,462,618</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,604,420)</u>	<u>(1,569)</u>	<u>(46,605,989)</u>	<u>(47,038,482)</u>
Other financing sources (uses):				
Debt issuance	45,432,419	-	45,432,419	45,432,419
Sale of assets	769,550	40,816	810,366	810,366
Transfers in	99,950	-	99,950	99,950
Refund of escrow	<u>695,747</u>	<u>-</u>	<u>695,747</u>	<u>695,747</u>
Total other financing sources (uses)	<u>46,997,666</u>	<u>40,816</u>	<u>47,038,482</u>	<u>47,038,482</u>
Net change in fund balance	<u>\$ 393,246</u>	<u>39,247</u>	<u>\$ 432,493</u>	<u>\$ -</u>
Fund balance – beginning		<u>393,246</u>		
Fund balance – ending		<u>\$ 432,493</u>		

COLLIN COUNTY, TEXAS

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

1999 Road Bond Capital Projects Fund

From Inception and for the Year Ended September 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,868,848	\$ -	\$ 1,868,848	\$ 1,868,848
Interest	<u>10,446,176</u>	<u>3,879</u>	<u>10,450,055</u>	<u>10,450,055</u>
Total revenues	<u>12,315,024</u>	<u>3,879</u>	<u>12,318,903</u>	<u>12,318,903</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>90,473,020</u>	<u>65,029</u>	<u>90,538,049</u>	<u>94,866,987</u>
Total expenditures	<u>90,473,020</u>	<u>65,029</u>	<u>90,538,049</u>	<u>94,866,987</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(78,157,996)</u>	<u>(61,150)</u>	<u>(78,219,146)</u>	<u>(82,548,084)</u>
Other financing sources (uses):				
Debt issuance	81,207,526	-	81,207,526	81,207,526
Transfers in	<u>1,340,558</u>	<u>-</u>	<u>1,340,558</u>	<u>1,340,558</u>
Total other financing sources (uses)	<u>82,548,084</u>	<u>-</u>	<u>82,548,084</u>	<u>82,548,084</u>
Net change in fund balance	<u>\$ 4,390,088</u>	<u>(61,150)</u>	<u>\$ 4,328,938</u>	<u>\$ -</u>
Fund balance – beginning		<u>4,390,088</u>		
Fund balance – ending		<u>\$ 4,328,938</u>		

COLLIN COUNTY, TEXAS

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

2003 Road Bond Capital Projects Fund

From Inception and for the Year Ended September 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,806,408	\$ 84,200	\$ 1,890,608	\$ 1,890,608
Interest	12,500,473	60,463	12,560,936	12,560,936
Miscellaneous	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Total revenues	<u>14,341,881</u>	<u>144,663</u>	<u>14,486,544</u>	<u>14,486,544</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>134,167,716</u>	<u>6,234,270</u>	<u>140,401,986</u>	<u>156,508,080</u>
Total expenditures	<u>134,167,716</u>	<u>6,234,270</u>	<u>140,401,986</u>	<u>156,508,080</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(119,825,835)</u>	<u>(6,089,607)</u>	<u>(125,915,442)</u>	<u>(142,021,536)</u>
Other financing sources (uses):				
Debt issuance	137,988,623	-	137,988,623	137,988,623
Premium on sale of bonds	4,018,414	-	4,018,414	4,018,414
Transfers in	<u>14,499</u>	<u>-</u>	<u>14,499</u>	<u>14,499</u>
Total other financing sources (uses)	<u>142,021,536</u>	<u>-</u>	<u>142,021,536</u>	<u>142,021,536</u>
Net change in fund balance	<u>\$ 22,195,701</u>	<u>(6,089,607)</u>	<u>\$ 16,106,094</u>	<u>\$ -</u>
Fund balance – beginning		<u>22,195,701</u>		
Fund balance – ending		<u>\$ 16,106,094</u>		

COLLIN COUNTY, TEXAS

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

Tax Notes Capital Projects Fund

From Inception and for the Year Ended September 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,887,372	\$ -	\$ 1,887,372	\$ 1,887,372
Interest	3,617,391	32,495	3,649,886	3,649,886
Miscellaneous	<u>78,855</u>	<u>-</u>	<u>78,855</u>	<u>78,855</u>
Total revenues	<u>5,583,618</u>	<u>32,495</u>	<u>5,616,113</u>	<u>5,616,113</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>41,239,266</u>	<u>1,113,530</u>	<u>42,352,796</u>	<u>54,062,050</u>
Total expenditures	<u>41,239,266</u>	<u>1,113,530</u>	<u>42,352,796</u>	<u>54,062,050</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(35,655,648)</u>	<u>(1,081,035)</u>	<u>(36,736,683)</u>	<u>(48,445,937)</u>
Other financing sources (uses):				
Debt issuance	48,322,580	-	48,322,580	48,322,580
Premium on sale of tax notes	<u>123,357</u>	<u>-</u>	<u>123,357</u>	<u>123,357</u>
Total other financing sources (uses)	<u>48,445,937</u>	<u>-</u>	<u>48,445,937</u>	<u>48,445,937</u>
Net change in fund balance	<u>\$ 12,790,289</u>	<u>(1,081,035)</u>	<u>\$ 11,709,254</u>	<u>\$ -</u>
Fund balance – beginning		<u>12,790,289</u>		
Fund balance – ending		<u>\$ 11,709,254</u>		

INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

COLLIN COUNTY, TEXAS
Combining Statement of Net Position
Internal Service Funds
September 30, 2013

Assets	Liability Insurance	Workers' Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Animal Safety	Total
Current assets:								
Cash	\$ 86,797	\$ 148,626	\$ 79,817	\$ 107,474	\$ 1,937,349	\$ 28,109	\$ 31	\$ 2,388,203
Investments	2,366,001	912,872	163,412	542,280	3,878,638	-	1,074,839	8,938,042
Receivables:								
Miscellaneous receivables	1,960	-	-	-	-	-	-	1,960
Total current assets	<u>2,454,758</u>	<u>1,061,498</u>	<u>243,229</u>	<u>649,754</u>	<u>5,815,987</u>	<u>28,109</u>	<u>1,074,870</u>	<u>11,328,205</u>
Capital assets (net of accumulated depreciation):								
Buildings and systems	-	-	-	-	-	-	2,159,558	2,159,558
Machinery and equipment	-	-	-	-	-	-	66,288	66,288
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,225,846</u>	<u>2,225,846</u>
Total assets	<u>\$ 2,454,758</u>	<u>\$ 1,061,498</u>	<u>\$ 243,229</u>	<u>\$ 649,754</u>	<u>\$ 5,815,987</u>	<u>\$ 28,109</u>	<u>\$ 3,300,716</u>	<u>\$ 13,554,051</u>
Liabilities								
Current liabilities:								
Accounts payable	\$ 6,872	\$ 63,679	\$ 30,874	\$ 32,551	\$ 3,096,859	\$ -	\$ 19,473	\$ 3,250,308
Payroll payable	-	-	-	-	4,839	-	13,663	18,502
Claims payable	446,232	637,974	-	-	855,183	-	-	1,939,389
Due to other funds	-	-	-	-	-	-	160,000	160,000
Total current liabilities	<u>453,104</u>	<u>701,653</u>	<u>30,874</u>	<u>32,551</u>	<u>3,956,881</u>	<u>-</u>	<u>193,136</u>	<u>5,368,199</u>
Noncurrent liabilities:								
Advance from other funds	-	-	-	-	-	-	566,815	566,815
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>566,815</u>	<u>566,815</u>
Total liabilities	<u>453,104</u>	<u>701,653</u>	<u>30,874</u>	<u>32,551</u>	<u>3,956,881</u>	<u>-</u>	<u>759,951</u>	<u>5,935,014</u>
Net Position								
Net investment in capital assets	-	-	-	-	-	-	2,225,846	2,225,846
Unrestricted	<u>2,001,654</u>	<u>359,845</u>	<u>212,355</u>	<u>617,203</u>	<u>1,859,106</u>	<u>28,109</u>	<u>314,919</u>	<u>5,393,191</u>
Total net position	<u>\$ 2,001,654</u>	<u>\$ 359,845</u>	<u>\$ 212,355</u>	<u>\$ 617,203</u>	<u>\$ 1,859,106</u>	<u>\$ 28,109</u>	<u>\$ 2,540,765</u>	<u>\$ 7,619,037</u>

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For The Year Ended September 30, 2013

	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Animal Safety	Total
Operating revenues:								
Premiums	\$ 950,000	\$ 710,000	\$ 3,411,987	\$ 81,589	\$ 18,893,900	\$ 354,694	\$ -	\$ 24,402,170
Charges for services	-	-	-	-	-	-	1,469,085	1,469,085
Other	-	-	-	-	1,557,280	-	105,942	1,663,222
Total operating revenues	<u>950,000</u>	<u>710,000</u>	<u>3,411,987</u>	<u>81,589</u>	<u>20,451,180</u>	<u>354,694</u>	<u>1,575,027</u>	<u>27,534,477</u>
Operating expenses:								
Administration	-	69,012	-	-	2,833,026	-	1,037,259	3,939,297
Benefits	994,122	410,730	3,400,343	82,296	18,772,729	355,051	-	24,015,271
Depreciation	-	-	-	-	-	-	105,514	105,514
Total operating expenses	<u>994,122</u>	<u>479,742</u>	<u>3,400,343</u>	<u>82,296</u>	<u>21,605,755</u>	<u>355,051</u>	<u>1,142,773</u>	<u>28,060,082</u>
Operating income (loss)	(44,122)	230,258	11,644	(707)	(1,154,575)	(357)	432,254	(525,605)
Nonoperating revenues (expenses):								
Interest income	<u>3,399</u>	<u>1,969</u>	<u>-</u>	<u>671</u>	<u>7,346</u>	<u>-</u>	<u>802</u>	<u>14,187</u>
Total nonoperating revenues (expenses)	<u>3,399</u>	<u>1,969</u>	<u>-</u>	<u>671</u>	<u>7,346</u>	<u>-</u>	<u>802</u>	<u>14,187</u>
Change in net position	(40,723)	232,227	11,644	(36)	(1,147,229)	(357)	433,056	(511,418)
Total net position – beginning	<u>2,042,377</u>	<u>127,618</u>	<u>200,711</u>	<u>617,239</u>	<u>3,006,335</u>	<u>28,466</u>	<u>2,107,709</u>	<u>8,130,455</u>
Total net position – ending	<u>\$ 2,001,654</u>	<u>\$ 359,845</u>	<u>\$ 212,355</u>	<u>\$ 617,203</u>	<u>\$ 1,859,106</u>	<u>\$ 28,109</u>	<u>\$ 2,540,765</u>	<u>\$ 7,619,037</u>

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2013

	Liability Insurance	Workers' Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Animal Safety	Total
Cash flows from operating activities:								
Receipts from customers and users	\$ 950,000	\$ 710,000	\$ 3,411,987	\$ 81,589	\$ 18,893,900	\$ 354,694	\$ 1,657,181	\$ 26,059,351
Insurance recovery	(271)	-	-	-	1,557,279	-	-	1,557,008
Administration costs	-	(69,012)	-	-	(2,833,026)	-	(1,155,174)	(4,057,212)
Benefits paid	(1,008,550)	(389,018)	(3,397,072)	(62,059)	(18,215,885)	(414,433)	-	(23,487,017)
Net cash provided (used) by operating activities	(58,821)	251,970	14,915	19,530	(597,732)	(59,739)	502,007	72,130
Cash flows from investing activities:								
Sale (Purchases) of investments	108,835	(143,286)	30,108	86,371	1,739,796	-	(347,641)	1,474,183
Interest income	3,399	1,969	-	671	7,346	-	802	14,187
Net cash provided (used) by investing activities	112,234	(141,317)	30,108	87,042	1,747,142	-	(346,839)	1,488,370
Net increase (decrease) in cash and cash equivalents	53,413	110,653	45,023	106,572	1,149,410	(59,739)	155,168	1,560,500
Cash and cash equivalents – October 1, 2012	33,384	37,973	34,794	902	787,939	87,848	(155,137)	827,703
Cash and cash equivalents – September 30, 2013	\$ 86,797	\$ 148,626	\$ 79,817	\$ 107,474	\$ 1,937,349	\$ 28,109	\$ 31	\$ 2,388,203
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	\$ (44,122)	\$ 230,258	\$ 11,644	\$ (707)	\$ (1,154,575)	\$ (357)	\$ 432,254	\$ (525,605)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation expense	-	-	-	-	-	-	105,514	105,514
Other nonoperating expenses	-	-	-	-	-	-	(7,920)	(7,920)
Change in intergovernmental receivable	(271)	-	-	-	-	-	82,153	81,882
Change in accounts payable	(14,428)	21,712	3,271	20,237	554,540	(59,382)	11,313	537,263
Change in payroll payable	-	-	-	-	2,303	-	2,100	4,403
Change in due to other funds	-	-	-	-	-	-	160,000	160,000
Change in advance from other funds	-	-	-	-	-	-	(283,407)	(283,407)
Total adjustments	(14,699)	21,712	3,271	20,237	556,843	(59,382)	69,753	597,735
Net cash provided (used) by operating activities	\$ (58,821)	\$ 251,970	\$ 14,915	\$ 19,530	\$ (597,732)	\$ (59,739)	\$ 502,007	\$ 72,130

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CONSTABLE FUND – to account for the collection and disbursement of fines and fees by precinct (1, 2, 3, and 4.)

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

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

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds

For The Year Ended September 30, 2013

<u>UNCLAIMED HOLDINGS</u>	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 15,500	\$ 1,191,177	\$ 1,199,167	\$ 7,510
Investments	546,041	907,611	1,093,000	360,652
Total assets	<u>\$ 561,541</u>	<u>\$ 2,098,788</u>	<u>\$ 2,292,167</u>	<u>\$ 368,162</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 561,541	\$ 104,440	\$ 297,819	\$ 368,162
Total liabilities	<u>\$ 561,541</u>	<u>\$ 104,440</u>	<u>\$ 297,819</u>	<u>\$ 368,162</u>
<u>STATE FEES</u>				
<u>Assets</u>				
Cash	\$ 90,621	\$ 5,575,503	\$ 5,421,732	\$ 244,392
Investments	858,047	1,166,446	1,342,000	682,493
Miscellaneous receivables	962	9,645	962	9,645
Total assets	<u>\$ 949,630</u>	<u>\$ 6,751,594</u>	<u>\$ 6,764,694</u>	<u>\$ 936,530</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 4,219,488	\$ 4,219,488	\$ -
Due to others/vouchers payable	949,630	975,457	988,557	936,530
Total liabilities	<u>\$ 949,630</u>	<u>\$ 5,194,945</u>	<u>\$ 5,208,045</u>	<u>\$ 936,530</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>SHERIFF</u>				
<u>Assets</u>				
Cash	\$ -	\$ 342,031	\$ 342,031	\$ -
Total assets	<u>\$ -</u>	<u>\$ 342,031</u>	<u>\$ 342,031</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 50	\$ 50	\$ -
Due to others/vouchers payable	<u>-</u>	<u>341,981</u>	<u>341,981</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ 342,031</u>	<u>\$ 342,031</u>	<u>\$ -</u>
 <u>DISTRICT CLERK - TRUST</u>				
<u>Assets</u>				
Cash	\$ 2,565,069	\$ 5,798,785	\$ 5,579,203	\$ 2,784,651
Investments	<u>3,665,182</u>	<u>660,724</u>	<u>2,378,466</u>	<u>1,947,440</u>
Total assets	<u>\$ 6,230,251</u>	<u>\$ 6,459,509</u>	<u>\$ 7,957,669</u>	<u>\$ 4,732,091</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 6,230,251</u>	<u>\$ 6,459,509</u>	<u>\$ 7,957,669</u>	<u>\$ 4,732,091</u>
Total liabilities	<u>\$ 6,230,251</u>	<u>\$ 6,459,509</u>	<u>\$ 7,957,669</u>	<u>\$ 4,732,091</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

<u>DISTRICT CLERK - OTHER</u>	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 717,643	\$ 6,352,788	\$ 6,254,317	\$ 816,114
Total assets	<u>\$ 717,643</u>	<u>\$ 6,352,788</u>	<u>\$ 6,254,317</u>	<u>\$ 816,114</u>
<u>Liabilities</u>				
Due to other governments	\$ 509	\$ 4,779	\$ 5,134	\$ 154
Due to other agency funds	-	5,593,005	5,593,005	-
Cash bonds outstanding	649,755	885,420	744,120	791,055
Cash deposits outstanding	67,379	44,796	87,270	24,905
Total liabilities	<u>\$ 717,643</u>	<u>\$ 6,528,000</u>	<u>\$ 6,429,529</u>	<u>\$ 816,114</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash	\$ 3,617,687	\$ 11,344,886	\$ 9,139,857	\$ 5,822,716
Investments	<u>7,302,727</u>	<u>3,252,618</u>	<u>4,137,938</u>	<u>6,417,407</u>
Total assets	<u>\$ 10,920,414</u>	<u>\$ 14,597,504</u>	<u>\$ 13,277,795</u>	<u>\$ 12,240,123</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 10,920,414</u>	<u>\$ 14,597,504</u>	<u>\$ 13,277,795</u>	<u>\$ 12,240,123</u>
Total liabilities	<u>\$ 10,920,414</u>	<u>\$ 14,597,504</u>	<u>\$ 13,277,795</u>	<u>\$ 12,240,123</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

<u>COUNTY CLERK - OTHER</u>	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 1,645,637	\$ 16,152,315	\$ 15,847,025	\$ 1,950,927
Total assets	<u>\$ 1,645,637</u>	<u>\$ 16,152,315</u>	<u>\$ 15,847,025</u>	<u>\$ 1,950,927</u>
<u>Liabilities</u>				
Due to other governments	\$ 533	\$ 763	\$ 677	\$ 619
Due to other agency funds	-	1,218,300	1,218,300	-
Due to others/vouchers payable	4,282	51,189	48,502	6,969
Cash bonds outstanding	<u>1,640,822</u>	<u>3,245,335</u>	<u>2,942,818</u>	<u>1,943,339</u>
Total liabilities	<u>\$ 1,645,637</u>	<u>\$ 4,515,587</u>	<u>\$ 4,210,297</u>	<u>\$ 1,950,927</u>
 <u>TAX ASSESSOR/COLLECTOR</u>				
<u>Assets</u>				
Cash	\$ 3,849,774	\$ 1,846,857,582	\$ 1,842,012,090	\$ 8,695,266
Investments	8,672,297	5,484,587	9,195,480	4,961,404
Miscellaneous receivables	<u>25,917</u>	<u>11,287,904</u>	<u>11,244,769</u>	<u>69,052</u>
Total assets	<u>\$ 12,547,988</u>	<u>\$ 1,863,630,073</u>	<u>\$ 1,862,452,339</u>	<u>\$ 13,725,722</u>
<u>Liabilities</u>				
Due to other governments	\$ 7,372,102	\$ 1,644,613,723	\$ 1,643,571,765	\$ 8,414,060
Due to other agency funds	-	182,448,635	182,448,635	-
Due to others/vouchers payable	<u>5,175,886</u>	<u>89,448,743</u>	<u>89,312,967</u>	<u>5,311,662</u>
Total liabilities	<u>\$ 12,547,988</u>	<u>\$ 1,916,511,101</u>	<u>\$ 1,915,333,367</u>	<u>\$ 13,725,722</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

JUSTICE OF THE PEACE, <u>PRECINCT 1</u>	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 9,623	\$ 1,460,563	\$ 1,466,890	\$ 3,296
Total assets	<u>\$ 9,623</u>	<u>\$ 1,460,563</u>	<u>\$ 1,466,890</u>	<u>\$ 3,296</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 8,072	\$ 8,072	\$ -
Due to other agency funds	-	425,026	425,026	-
Due to others/vouchers payable	9,623	1,029,199	1,035,526	3,296
Total liabilities	<u>\$ 9,623</u>	<u>\$ 1,462,297</u>	<u>\$ 1,468,624</u>	<u>\$ 3,296</u>
 JUSTICE OF THE PEACE, <u>PRECINCT 2</u>				
<u>Assets</u>				
Cash	\$ 8,632	\$ 748,469	\$ 739,543	\$ 17,558
Total assets	<u>\$ 8,632</u>	<u>\$ 748,469</u>	<u>\$ 739,543</u>	<u>\$ 17,558</u>
<u>Liabilities</u>				
Due to other governments	\$ 55	\$ 22,831	\$ 22,831	\$ 55
Due to other agency funds	-	236,928	236,928	-
Due to others/vouchers payable	8,577	490,563	481,637	17,503
Total liabilities	<u>\$ 8,632</u>	<u>\$ 750,322</u>	<u>\$ 741,396</u>	<u>\$ 17,558</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

JUSTICE OF THE PEACE, PRECINCT 3-1	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 9,917	\$ 978,332	\$ 981,385	\$ 6,864
Total assets	<u>\$ 9,917</u>	<u>\$ 978,332</u>	<u>\$ 981,385</u>	<u>\$ 6,864</u>
<u>Liabilities</u>				
Due to other governments	\$ 45	\$ 14,423	\$ 14,423	\$ 45
Due to other agency funds	-	238,991	238,991	-
Due to others/vouchers payable	<u>9,872</u>	<u>725,717</u>	<u>728,770</u>	<u>6,819</u>
Total liabilities	<u>\$ 9,917</u>	<u>\$ 979,131</u>	<u>\$ 982,184</u>	<u>\$ 6,864</u>

**JUSTICE OF THE PEACE,
PRECINCT 3-2**

<u>Assets</u>				
Cash	\$ 78,876	\$ 788,749	\$ 781,645	\$ 85,980
Total assets	<u>\$ 78,876</u>	<u>\$ 788,749</u>	<u>\$ 781,645</u>	<u>\$ 85,980</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 16,462	\$ 16,462	\$ -
Due to other agency funds	-	267,054	267,054	-
Due to others/vouchers payable	<u>78,876</u>	<u>509,056</u>	<u>501,952</u>	<u>85,980</u>
Total liabilities	<u>\$ 78,876</u>	<u>\$ 792,572</u>	<u>\$ 785,468</u>	<u>\$ 85,980</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

JUSTICE OF THE PEACE, PRECINCT 4	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 109,856	\$ 1,950,638	\$ 1,976,240	\$ 84,254
Total assets	<u>\$ 109,856</u>	<u>\$ 1,950,638</u>	<u>\$ 1,976,240</u>	<u>\$ 84,254</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 2,146	\$ 2,146	\$ -
Due to other agency funds	-	552,622	552,622	-
Due to others/vouchers payable	109,856	1,399,319	1,424,921	84,254
Total liabilities	<u>\$ 109,856</u>	<u>\$ 1,954,087</u>	<u>\$ 1,979,689</u>	<u>\$ 84,254</u>
 COMMUNITY SUPERVISION AND CORRECTIONS - OPERATING				
<u>Assets</u>				
Cash	\$ 896,939	\$ 7,859,295	\$ 7,579,558	\$ 1,176,676
Investments	3,325,746	242,210	334,000	3,233,956
Miscellaneous receivables	791	5,441	5,436	796
Total assets	<u>\$ 4,223,476</u>	<u>\$ 8,106,946</u>	<u>\$ 7,918,994</u>	<u>\$ 4,411,428</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 4,223,476	\$ 14,112,426	\$ 13,924,474	\$ 4,411,428
Total liabilities	<u>\$ 4,223,476</u>	<u>\$ 14,112,426</u>	<u>\$ 13,924,474</u>	<u>\$ 4,411,428</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

<u>BAIL SECURITY</u>	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 178,789	\$ 68,001	\$ 25,000	\$ 221,790
Assets held as security deposits	3,134,244	203,660	-	3,337,904
Total assets	<u>\$ 3,313,033</u>	<u>\$ 271,661</u>	<u>\$ 25,000</u>	<u>\$ 3,559,694</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,313,033	\$ 296,661	\$ 50,000	\$ 3,559,694
Total liabilities	<u>\$ 3,313,033</u>	<u>\$ 296,661</u>	<u>\$ 50,000</u>	<u>\$ 3,559,694</u>
 <u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash	\$ 7,441	\$ 144,828	\$ 144,300	\$ 7,969
Total assets	<u>\$ 7,441</u>	<u>\$ 144,828</u>	<u>\$ 144,300</u>	<u>\$ 7,969</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 94,269	\$ 94,269	\$ -
Due to others/vouchers payable	7,441	55,526	54,998	7,969
Total liabilities	<u>\$ 7,441</u>	<u>\$ 149,795</u>	<u>\$ 149,267</u>	<u>\$ 7,969</u>
 <u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
<u>Assets</u>				
Cash	\$ 981,631	\$ 8,994,140	\$ 9,530,615	\$ 445,156
Total assets	<u>\$ 981,631</u>	<u>\$ 8,994,140</u>	<u>\$ 9,530,615</u>	<u>\$ 445,156</u>
<u>Liabilities</u>				
Due to other governments	\$ 1,131	\$ 10,073	\$ 11,160	\$ 44
Due to other agency funds	-	4,247,095	4,247,095	-
Due to others/vouchers payable	980,500	5,137,918	5,673,306	445,112
Total liabilities	<u>\$ 981,631</u>	<u>\$ 9,395,086</u>	<u>\$ 9,931,561</u>	<u>\$ 445,156</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

<u>INMATE TRUST</u>	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 65,055	\$ 2,235,290	\$ 2,252,726	\$ 47,619
Total assets	<u>\$ 65,055</u>	<u>\$ 2,235,290</u>	<u>\$ 2,252,726</u>	<u>\$ 47,619</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 65,055	\$ 2,235,290	\$ 2,252,726	\$ 47,619
Total liabilities	<u>\$ 65,055</u>	<u>\$ 2,235,290</u>	<u>\$ 2,252,726</u>	<u>\$ 47,619</u>
<u>DISTRICT ATTORNEY TRUST</u>				
<u>Assets</u>				
Cash	\$ 40,348	\$ 376,839	\$ 368,065	\$ 49,122
Total assets	<u>\$ 40,348</u>	<u>\$ 376,839</u>	<u>\$ 368,065</u>	<u>\$ 49,122</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 40,348	\$ 376,839	\$ 368,065	\$ 49,122
Total liabilities	<u>\$ 40,348</u>	<u>\$ 376,839</u>	<u>\$ 368,065</u>	<u>\$ 49,122</u>
<u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash	\$ 5,024	\$ 63,033	\$ 68,057	\$ -
Total assets	<u>\$ 5,024</u>	<u>\$ 63,033</u>	<u>\$ 68,057</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 5,024	\$ 68,057	\$ 73,081	\$ -
Total liabilities	<u>\$ 5,024</u>	<u>\$ 68,057</u>	<u>\$ 73,081</u>	<u>\$ -</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

<u>JAIL COMMISSARY</u>	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 1,156,743	\$ 444,228	\$ 508,430	\$ 1,092,541
Total assets	<u>\$ 1,156,743</u>	<u>\$ 444,228</u>	<u>\$ 508,430</u>	<u>\$ 1,092,541</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 1,156,743	\$ 444,228	\$ 508,430	\$ 1,092,541
Total liabilities	<u>\$ 1,156,743</u>	<u>\$ 444,228</u>	<u>\$ 508,430</u>	<u>\$ 1,092,541</u>
 <u>CONSTABLE, PRECINCT 1</u>				
<u>Assets</u>				
Cash	\$ 270	\$ 264,599	\$ 264,869	\$ -
Total assets	<u>\$ 270</u>	<u>\$ 264,599</u>	<u>\$ 264,869</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 133,082	\$ 133,082	\$ -
Due to others/vouchers payable	270	132,903	133,173	-
Total liabilities	<u>\$ 270</u>	<u>\$ 265,985</u>	<u>\$ 266,255</u>	<u>\$ -</u>
 <u>CONSTABLE, PRECINCT 2</u>				
<u>Assets</u>				
Cash	\$ -	\$ 60,044	\$ 60,044	\$ -
Total assets	<u>\$ -</u>	<u>\$ 60,044</u>	<u>\$ 60,044</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 61,795	\$ 61,795	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 61,795</u>	<u>\$ 61,795</u>	<u>\$ -</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

<u>CONSTABLE, PRECINCT 3</u>	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 1	\$ 249,597	\$ 249,598	\$ -
Total assets	<u>\$ 1</u>	<u>\$ 249,597</u>	<u>\$ 249,598</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 774	\$ 774	\$ -
Due to others/vouchers payable	1	256,853	256,854	-
Total liabilities	<u>\$ 1</u>	<u>\$ 257,627</u>	<u>\$ 257,628</u>	<u>\$ -</u>

CONSTABLE, PRECINCT 4

<u>Assets</u>				
Cash	\$ 2,654	\$ 289,522	\$ 262,772	\$ 29,404
Total assets	<u>\$ 2,654</u>	<u>\$ 289,522</u>	<u>\$ 262,772</u>	<u>\$ 29,404</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 2,654	\$ 295,113	\$ 268,363	\$ 29,404
Total liabilities	<u>\$ 2,654</u>	<u>\$ 295,113</u>	<u>\$ 268,363</u>	<u>\$ 29,404</u>

DISTRICT ATTORNEY SEIZED FUNDS REGISTRY

<u>Assets</u>				
Cash	\$ 60,975	\$ 65,166	\$ 97,500	\$ 28,641
Total assets	<u>\$ 60,975</u>	<u>\$ 65,166</u>	<u>\$ 97,500</u>	<u>\$ 28,641</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 60,975	\$ 97,666	\$ 130,000	\$ 28,641
Total liabilities	<u>\$ 60,975</u>	<u>\$ 97,666</u>	<u>\$ 130,000</u>	<u>\$ 28,641</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

<u>DETENTION BONDS</u>	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ -	\$ 4,610,436	\$ 4,587,301	\$ 23,135
Total assets	<u>\$ -</u>	<u>\$ 4,610,436</u>	<u>\$ 4,587,301</u>	<u>\$ 23,135</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 966,067	\$ 951,207	\$ 14,860
Due to other agency funds	-	3,644,368	3,644,368	-
Due to others/vouchers payable	-	8,275	-	8,275
Total liabilities	<u>\$ -</u>	<u>\$ 4,618,710</u>	<u>\$ 4,595,575</u>	<u>\$ 23,135</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2013

<u>TOTALS - ALL AGENCY FUNDS</u>	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Assets</u>				
Cash	\$ 16,114,705	\$ 1,925,266,836	\$ 1,917,739,960	\$ 23,641,581
Investments	24,370,040	11,714,196	18,480,884	17,603,352
Assets held as security deposits	3,134,244	203,660	-	3,337,904
Receivables:				
Miscellaneous receivables	27,670	11,302,990	11,251,167	79,493
Total assets	<u>\$ 43,646,659</u>	<u>\$ 1,948,487,682</u>	<u>\$ 1,947,472,011</u>	<u>\$ 44,662,330</u>
<u>Liabilities</u>				
Due to other governments	\$ 7,374,375	\$ 1,649,878,877	\$ 1,648,823,415	\$ 8,429,837
Due to other agency funds	-	199,100,149	199,100,149	-
Due to others/vouchers payable	33,914,328	139,712,227	140,153,361	33,473,194
Cash bonds outstanding	2,290,577	4,130,755	3,686,938	2,734,394
Cash deposits outstanding	67,379	44,796	87,270	24,905
Total liabilities	<u>\$ 43,646,659</u>	<u>\$ 1,992,866,804</u>	<u>\$ 1,991,851,133</u>	<u>\$ 44,662,330</u>

STATISTICAL SECTION

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STATISTICAL SECTION

(unaudited)

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

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

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FINANCIAL TRENDS

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Net Investment in capital assets	\$ 210,505	\$ 216,934	\$ 215,624	\$ 241,239	\$ 253,798	\$ 280,844	\$ 176,755	\$ 194,173	\$ 214,253	\$ 231,894
Restricted	25,219	26,830	26,606	28,220	25,727	25,019	19,376	17,446	21,164	25,366
Unrestricted	<u>108,959</u>	<u>86,923</u>	<u>116,737</u>	<u>145,329</u>	<u>152,387</u>	<u>144,905</u>	<u>205,229</u>	<u>144,363</u>	<u>126,451</u>	<u>115,970</u>
Total governmental activities net position	<u>\$ 344,683</u>	<u>\$ 330,687</u>	<u>\$ 358,967</u>	<u>\$ 414,788</u>	<u>\$ 431,912</u>	<u>\$ 450,768</u>	<u>\$ 401,360</u>	<u>\$ 355,982</u>	<u>\$ 361,868</u>	<u>\$ 373,230</u>
Business-type activities ⁽²⁾										
Net investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,887	\$ 14,131	\$ 14,828	\$ 15,279	\$ 15,372
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,883)</u>	<u>(14,117)</u>	<u>(14,769)</u>	<u>(15,217)</u>	<u>(15,308)</u>
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 14</u>	<u>\$ 59</u>	<u>\$ 62</u>	<u>\$ 64</u>
Primary government										
Net investments in capital assets	\$ 210,505	\$ 216,934	\$ 215,624	\$ 241,239	\$ 253,798	\$ 287,731	\$ 190,886	\$ 209,001	\$ 229,532	\$ 247,266
Restricted	25,219	26,830	26,606	28,220	25,727	25,019	19,376	17,446	21,164	25,366
Unrestricted	<u>108,959</u>	<u>86,843</u>	<u>116,671</u>	<u>145,291</u>	<u>152,387</u>	<u>138,022</u>	<u>191,112</u>	<u>129,594</u>	<u>111,234</u>	<u>100,662</u>
Total primary government net position	<u>\$ 344,683</u>	<u>\$ 330,607</u>	<u>\$ 358,901</u>	<u>\$ 414,750</u>	<u>\$ 431,912</u>	<u>\$ 450,772</u>	<u>\$ 401,374</u>	<u>\$ 356,041</u>	<u>\$ 361,930</u>	<u>\$ 373,294</u>

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

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

COLLIN COUNTY, TEXAS

Table 1.2 - Changes in Net Position

Last Ten Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 15,961	\$ 26,432	\$ 23,366	\$ 24,506	\$ 28,473	\$ 34,518	\$ 36,469	\$ 67,690	\$ 29,244	\$ 27,867
Judicial	12,324	13,130	13,943	14,983	16,910	17,195	17,436	14,110	16,069	16,427
Financial Administration	7,558	7,905	8,072	9,041	10,183	10,891	10,754	8,822	10,028	10,168
Legal	8,382	8,619	8,828	9,580	10,793	11,254	11,436	9,293	10,204	10,301
Public facilities	15,696	13,509	13,205	18,574	17,751	18,129	16,981	17,040	18,701	21,950
Equipment services	2,322	2,418	2,501	2,223	2,558	2,320	2,485	2,495	2,859	3,236
Public safety	42,741	44,463	48,525	53,331	61,213	61,904	62,473	50,875	57,156	55,924
Public transportation	16,490	54,856	28,557	9,642	35,834	25,491	87,757	70,789	45,515	42,393
Health and welfare	13,522	13,977	14,320	15,065	17,814	18,369	19,088	18,074	17,188	18,130
Culture and recreation	5,216	1,079	1,619	1,547	1,617	1,720	1,622	1,522	1,591	3,333
Conservation	278	393	264	320	317	295	293	235	249	246
Debt service, interest and fiscal charges	9,382	14,600	15,436	14,639	17,618	19,267	17,079	17,589	22,193	21,847
Total governmental activities expenses	149,872	201,381	178,636	173,451	221,081	221,353	283,873	278,534	230,997	231,822
Total primary government expenses	\$ 149,872	\$ 201,381	\$ 178,636	\$ 173,451	\$ 221,081	\$ 221,353	\$ 283,873	\$ 278,534	\$ 230,997	\$ 231,822
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 7,258	\$ 7,326	\$ 9,730	\$ 9,575	\$ 8,383	\$ 7,440	\$ 7,174	\$ 7,339	\$ 7,934	\$ 9,189
Judicial	4,022	4,376	2,512	3,769	4,745	4,762	4,688	4,824	4,861	4,889
Financial Administration	2,417	1,357	2,512	2,709	2,832	3,075	2,850	2,800	3,023	3,075
Legal	181	176	239	187	270	256	293	299	280	310
Public facilities	11	12	9	64	1,382	576	244	268	-	-
Equipment services	-	-	-	-	-	1	1	-	-	-
Public safety	4,030	7,690	9,194	11,081	9,185	9,412	9,061	8,975	9,678	9,832
Public transportation	9,485	10,816	11,396	12,348	17,789	15,613	13,345	13,942	14,102	15,768
Health and welfare	1,501	1,539	609	604	1,347	1,112	602	513	450	311
Culture and Recreation	88	108	-	-	82	33	25	24	1	1
Debt service, interest and fiscal charges	-	-	-	-	631	175	314	516	-	-
Operating grants and contributions	6,692	11,390	18,430	23,593	14,239	15,967	14,337	17,903	14,516	14,384
Capital grants and contributions	124	1,291	1,190	1,218	465	1,064	631	388	1,059	931
Total governmental activities program revenues	35,809	46,081	55,821	65,148	61,350	59,486	53,565	57,791	55,904	58,690
Total primary government program revenues	\$ 35,809	\$ 46,081	\$ 55,821	\$ 65,148	\$ 61,350	\$ 59,486	\$ 53,565	\$ 57,791	\$ 55,904	\$ 58,690

COLLIN COUNTY, TEXAS

Table 1.2 - Changes in Net Position

Last Ten Fiscal Years (1)

(amounts expressed in thousands)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<i>Business-type Activities:</i>										
Charges for service:										
Toll Road Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -
Operating grants and contributions	-	-	-	-	-	-	-	38	-	-
Total business-type activities expenses	-	-	-	-	-	-	-	42	-	-
 Total primary government program revenues	<u>\$ 35,809</u>	<u>\$ 46,081</u>	<u>\$ 55,821</u>	<u>\$ 65,148</u>	<u>\$ 61,350</u>	<u>\$ 59,486</u>	<u>\$ 53,565</u>	<u>\$ 57,833</u>	<u>\$ 55,904</u>	<u>\$ 58,690</u>
 Net (Expense)Revenue										
<i>Governmental activities:</i>										
Primary government	\$(114,063)	\$(155,300)	\$(122,815)	\$(108,303)	\$(159,731)	\$(161,867)	\$(230,308)	\$(220,743)	\$(175,093)	\$(173,132)
Business-type activities	-	-	-	-	-	-	-	42	-	-
Total governmental activities	<u>\$(114,063)</u>	<u>\$(155,300)</u>	<u>\$(122,815)</u>	<u>\$(108,303)</u>	<u>\$(159,731)</u>	<u>\$(161,867)</u>	<u>\$(230,308)</u>	<u>\$(220,701)</u>	<u>\$(175,093)</u>	<u>\$(173,132)</u>
 General revenue and other changes in net assets										
<i>Governmental activities:</i>										
Property taxes	\$ 125,285	\$ 132,226	\$ 142,929	\$ 154,165	\$ 170,960	\$ 174,895	\$ 176,006	\$ 170,774	\$ 175,549	\$ 180,403
Mixed beverage tax	1,209	1,296	1,524	1,831	2,005	2,065	2,389	2,420	2,213	2,613
Unrestricted investment earnings	3,737	8,275	6,602	8,948	7,486	3,690	2,301	1,977	2,314	1,335
Gain on sale of capital assets	116	253	-	-	-	-	-	-	-	-
Miscellaneous	74	90	54	115	105	73	203	195	903	142
Extraordinary item-proceeds from punitive damages	-	-	-	-	1,320	-	-	-	-	-
Total governmental activities:	<u>\$ 130,421</u>	<u>\$ 142,140</u>	<u>\$ 151,109</u>	<u>\$ 165,059</u>	<u>\$ 181,876</u>	<u>\$ 180,723</u>	<u>\$ 180,899</u>	<u>\$ 175,366</u>	<u>\$ 180,979</u>	<u>\$ 184,493</u>
 <i>Business-Type Activities:</i>										
Unrestricted investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 10	\$ 3	\$ 3	\$ 2
Total governmental activities:	<u>\$ 130,421</u>	<u>\$ 142,140</u>	<u>\$ 151,109</u>	<u>\$ 165,059</u>	<u>\$ 181,876</u>	<u>\$ 180,727</u>	<u>\$ 180,909</u>	<u>\$ 175,369</u>	<u>\$ 180,982</u>	<u>\$ 184,495</u>
 Changes in Net Position										
Primary government	\$ 16,358	\$ (13,160)	\$ 28,294	\$ 56,756	\$ 22,145	\$ 18,856	\$ (49,409)	\$ (45,377)	\$ 5,886	\$ 11,361
Business-type activities	-	-	-	-	-	4	10	45	3	2
Total Change in Net Position	<u>\$ 16,358</u>	<u>\$(13,160)</u>	<u>\$ 28,294</u>	<u>\$ 56,756</u>	<u>\$ 22,145</u>	<u>\$ 18,860</u>	<u>\$(49,399)</u>	<u>\$(45,332)</u>	<u>\$ 5,889</u>	<u>\$ 11,363</u>

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

	Fiscal Year									
	2004*	2005*	2006*	2007*	2008*	2009*	2010*	2011	2012	2013
<i>General Fund:</i>										
Reserved	\$ 2,620	\$ 6,521	\$ 3,926	\$ 10,601	\$ 5,655	\$ 8,964	\$ 3,352	\$ -	\$ -	\$ -
Unreserved										
Designated	9,698	9,782	10,050	10,583	13,126	9,336	9,422	-	-	-
Undesignated	71,615	74,515	93,664	101,067	110,732	115,326	132,633	-	-	-
Nonspendable	-	-	-	-	-	-	-	17,682	17,386	17,138
Restricted	-	-	-	-	-	-	-	3,172	4,117	5,139
Committed	-	-	-	-	-	-	-	27,237	25,252	15,362
Unassigned	-	-	-	-	-	-	-	105,254	118,873	148,080
Total general fund	<u>83,933</u>	<u>90,818</u>	<u>107,640</u>	<u>122,251</u>	<u>129,513</u>	<u>133,626</u>	<u>145,407</u>	<u>153,345</u>	<u>165,628</u>	<u>185,719</u>
<i>All Other Governmental Funds:</i>										
Reserved	156,163	184,967	183,939	216,664	228,303	237,162	193,856	-	-	-
Unreserved										
Designated										
Special revenue funds	-	-	696	1,089	1,438	1,499	-	-	-	-
Capital project funds	546	567	-	-	-	-	-	-	-	-
Undesignated										
Special revenue funds	14,557	11,605	13,814	17,656	15,184	18,574	18,877	-	-	-
Nonspendable	-	-	-	-	-	-	-	4,132	3,795	3,405
Restricted	-	-	-	-	-	-	-	139,487	162,273	175,189
Committed	-	-	-	-	-	-	-	9,300	8,437	8,486
Total all other governmental funds	<u>\$ 171,266</u>	<u>\$ 197,139</u>	<u>\$ 198,449</u>	<u>\$ 235,409</u>	<u>\$ 244,925</u>	<u>\$ 257,235</u>	<u>\$ 212,733</u>	<u>\$ 152,919</u>	<u>\$ 174,505</u>	<u>\$ 187,080</u>

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes	\$ 124,916	\$ 132,442	\$ 142,390	\$ 154,670	\$ 171,078	\$ 174,870	\$ 175,494	\$ 171,402	\$ 175,442	\$ 180,510
Licenses and permits	10,355	11,444	12,420	26,831	25,819	24,894	23,353	316	284	* 382
Federal and State funds	6,588	11,820	8,473	11,831	13,692	16,004	15,469	18,631	15,696	14,381
Fees and Charges for services	15,627	15,039	19,245	7,602	8,789	8,879	8,998	33,327	35,756	* 38,858
Fines and forfeitures	3,110	4,116	4,518	4,415	5,143	4,570	3,879	3,898	4,102	4,322
Other local government funds	-	-	-	-	-	407	-	64	172	173
Rental revenues	-	-	-	-	-	1,145	1,153	1,334	1,365	1,350
Investment earnings	4,023	8,462	16,744	21,591	15,253	7,268	4,028	3,540	2,250	1,321
Miscellaneous	2,601	3,962	1,286	1,422	2,696	2,089	1,356	1,319	1,267	1,899
Total Revenues	<u>167,220</u>	<u>187,285</u>	<u>205,076</u>	<u>228,362</u>	<u>242,470</u>	<u>240,126</u>	<u>233,730</u>	<u>233,831</u>	<u>236,334</u>	<u>243,196</u>
Expenditures										
General administration	21,515	24,042	22,428	20,389	21,728	25,055	29,859	64,567	** 26,146	24,785
Judicial	12,126	13,255	14,370	15,407	15,692	15,922	16,273	16,305	15,866	16,287
Financial administration	7,548	7,963	8,319	9,325	9,512	9,977	9,970	10,094	9,774	9,906
Legal	8,302	8,697	8,898	9,808	10,005	10,529	10,906	10,652	10,093	10,189
Public facilities	8,426	8,822	8,761	9,762	10,902	10,520	10,048	10,506	10,605	10,692
Equipment services	2,340	2,369	2,534	2,061	2,271	1,929	1,941	2,095	2,218	2,639
Public safety	42,763	45,560	48,931	54,372	55,786	56,825	58,576	58,422	56,090	55,454
Public transportation	14,437	12,967	16,179	15,676	17,302	21,469	15,661	19,019	15,499	18,647
Health and welfare	13,407	13,903	14,285	14,823	17,302	17,878	18,569	18,490	16,926	17,756
Culture and recreation	937	1,010	1,098	1,025	1,027	1,098	1,042	1,032	1,034	842
Conservation	270	399	265	330	296	285	277	278	246	244
Capital outlay	25,672	42,058	79,424	50,708	73,878	51,139	49,710	61,633	35,190	31,165
Debt service										
Principal	18,151	16,615	15,230	17,755	21,560	28,586	25,590	26,685	26,050	28,035
Interest	9,120	11,382	14,953	15,739	18,062	18,390	18,266	16,683	16,107	16,803
Bond issuance costs	707	896	263	635	253	373	(20)	307	349	339
Advance refunding escrow	-	-	-	-	-	1,428	-	1,941	4,678	4,181
Total Expenditures	<u>185,721</u>	<u>209,938</u>	<u>255,938</u>	<u>237,815</u>	<u>275,576</u>	<u>271,403</u>	<u>266,668</u>	<u>318,709</u>	<u>246,871</u>	<u>247,964</u>
Excess of revenues over (under) expenditures	<u>(18,501)</u>	<u>(22,653)</u>	<u>(50,862)</u>	<u>(9,453)</u>	<u>(33,106)</u>	<u>(31,277)</u>	<u>(32,938)</u>	<u>(84,878)</u>	<u>(10,537)</u>	<u>(4,768)</u>

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Other Financing Sources (Uses)										
Bonds issued	\$ 81,075	\$ 97,040	\$ 64,720	\$ 65,565	\$ 57,715	\$ 67,465	\$ -	\$ 53,520	\$ 71,535	\$ 74,185
Bond issuance costs	-	-	-	-	-	(373)	-	-	-	-
Refunding bonds issued	(15,745)	(48,586)	-	-	-	-	-	-	-	-
Payments to escrow agent	4,303	6,545	404	(17,348)	(10,280)	(23,565)	-	(23,060)	(39,855)	(46,010)
Other refunding payments	-	-	-	-	-	(1,428)	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	2,676	557	2,142	-	2,419	12,407	5,477
Capitalized Contribution	-	-	(2,834)	2,834	-	-	-	-	-	-
Refund of escrow	-	-	696	-	-	-	-	-	-	-
Loan proceeds	-	-	4,096	-	-	-	-	-	-	-
Government proceeds	-	-	-	-	-	407	-	-	-	-
Sale of capital assets	384	412	1,912	712	572	141	164	113	318	3,782
Transfers in	7,220	7,713	6,600	8,357	20,116	36,990	9,310	1,205	445	618
Transfers out	(7,220)	(7,713)	(6,600)	(8,357)	(20,116)	(35,473)	(9,263)	(1,195)	(443)	(618)
Total other financing sources (uses)	<u>70,017</u>	<u>55,411</u>	<u>68,994</u>	<u>54,439</u>	<u>48,564</u>	<u>46,306</u>	<u>211</u>	<u>33,002</u>	<u>44,407</u>	<u>37,434</u>
Extraordinary item-proceeds from punitive damages	-	-	-	-	1,320	-	-	-	-	-
Net change in fund balances	<u>\$ 51,516</u>	<u>\$ 32,758</u>	<u>\$ 18,132</u>	<u>\$ 44,986</u>	<u>\$ 16,778</u>	<u>\$ 15,029</u>	<u>\$ (32,727)</u>	<u>\$ (51,876)</u>	<u>\$ 33,870</u>	<u>\$ 32,666</u>
Debt Service as a percentage of noncapital expenditures	17.04%	16.68%	17.10%	17.90%	19.64%	21.33%	20.21%	16.87%	19.92%	20.68%

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

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

REVENUE CAPACITY

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COLLIN COUNTY, TEXAS

**Table 2.1 - Estimated Market Value and Assessed Taxable Value of Property
Last Ten Fiscal Years**

(Amounts expressed in thousands)

Fiscal Year	Estimated Market Value				Total Estimated Market Value	Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land	City Property	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads				
2004	\$ 5,519,935	\$ 44,128,067	\$ 4,769,788	\$ 789,818	\$ 55,207,608	0.2500	\$ 49,168,855	89.06%
2005	7,114,044	45,939,491	4,992,195	673,882	58,719,612	0.2500	52,275,034	89.02%
2006	7,141,446	49,578,144	5,766,805	527,085	63,013,480	0.2500	56,237,472	89.25%
2007	9,049,440	61,702,163	6,366,060	1,125,090	78,242,753	0.2450	68,657,179	87.75%
2008	9,695,904	66,354,782	6,651,770	1,147,176	83,849,632	0.2450	71,722,229	85.54%
2009	8,825,306	66,273,585	5,983,838	1,057,334	82,140,063	0.2425	70,717,823	86.09%
2010	8,248,766	66,968,360	5,679,387	1,134,592	82,031,105	0.2400	70,754,686	86.25%
2011	7,983,632	68,281,616	6,375,337	1,128,258	83,768,843	0.2400	72,462,519	86.50%
2012	7,944,762	69,805,761	6,688,508	1,163,062	85,602,092	0.2400	76,803,859	89.72%
2013	7,191,586	74,789,159	7,168,208	1,182,787	90,331,741	0.2375	79,238,767	87.72%

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Collin County	100.00%	\$ 0.25000	\$ 0.25000	\$ 0.25000	\$ 0.24500	\$ 0.24250	\$ 0.24250	\$ 0.24000	\$ 0.24000	\$ 0.24000	\$ 0.23750
Cities:											
Allen	100.00%	0.56000	0.55900	0.55800	0.55800	0.55700	0.55500	0.55400	0.55300	0.55200	0.55000
Anna	100.00%	0.49970	0.52500	0.52500	0.52500	0.57500	0.62273	0.65033	0.65033	0.65033	0.65033
Blue Ridge	100.00%	0.59069	0.56997	0.54479	0.54479	0.55598	0.58087	0.60591	0.61004	0.61463	0.59337
Carrollton	0.31%	0.59930	0.63288	0.63288	0.63288	0.61788	0.61788	0.61788	0.61788	0.61788	0.61788
Celina	100.00%	0.75000	0.74000	0.69000	0.69000	0.65500	0.64500	0.64500	0.64500	0.64500	0.64500
Dallas	3.09%	0.71970	0.74170	0.72920	0.72920	0.74790	0.74790	0.79700	0.79700	0.79700	0.79700
Fairview	100.00%	0.33000	0.34500	0.34500	0.36500	0.36500	0.36500	0.36500	0.36500	0.36000	0.36000
Farmersville	100.00%	0.55445	0.54601	0.59976	0.59976	0.60517	0.58611	0.61007	0.64290	0.69750	0.69750
Frisco	97.92%	0.42296	0.44489	0.45000	0.45000	0.45000	0.46500	0.46500	0.46191	0.46191	0.46191
Josephine	100.00%	0.43501	0.44718	0.37927	0.37927	0.37284	0.48583	0.55268	0.55268	0.57000	0.59000
Lavon	100.00%	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.45570	0.45570	0.45570
Lowry Crossing	100.00%	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978
Lucas	100.00%	0.37660	0.37660	0.37500	0.37500	0.37500	0.37418	0.37418	0.37418	0.37418	0.35562
McKinney	100.00%	0.59300	0.58800	0.58800	0.58800	0.58550	0.58550	0.58550	0.58550	0.58550	0.58550
Melissa	100.00%	0.49022	0.52000	0.52000	0.52000	0.52000	0.61001	0.61000	0.61000	0.61000	0.61000
Murphy	100.00%	0.46832	0.46830	0.46830	0.46830	0.46830	0.53841	0.56500	0.56500	0.57000	0.57000
Nevada	100.00%	0.14261	0.13884	0.14712	0.14712	0.15499	0.16101	0.16101	0.17698	0.19288	0.19288
New Hope	100.00%	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
Parker	100.00%	0.28200	0.31000	0.37708	0.37708	0.37708	0.37708	0.37708	0.37708	0.37708	0.35708
Plano	100.00%	0.45350	0.45350	0.47350	0.47350	0.47350	0.48860	0.48860	0.48860	0.48860	0.48860
Princeton	100.00%	0.67500	0.67500	0.64970	0.64970	0.64960	0.72839	0.72839	0.72839	0.75693	0.73900
Prosper	100.00%	0.47970	0.40539	0.49882	0.49882	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000
Richardson	17.09%	0.52516	0.52516	0.57516	0.57516	0.57516	0.57516	0.63516	0.63516	0.63516	0.63516
Royse City	14.42%	-	-	0.49450	0.49450	0.49450	0.65760	0.65760	0.67290	0.68530	0.69800
Sachse	11.12%	0.55832	0.55832	0.55341	0.55341	0.55341	0.70582	0.70582	0.77082	0.77082	0.77082
St. Paul	100.00%	0.48584	0.48530	0.44354	0.44354	0.42437	0.42128	0.42128	0.41178	0.41178	0.40491
Westminster	100.00%	0.23739	-	-	-	-	-	-	-	-	-
Weston	100.00%	0.25000	0.25000	0.25000	0.25000	0.25000	0.25000	0.30000	0.30000	0.30000	0.36000
Wylie	100.00%	0.69500	0.69500	0.70678	0.70678	0.73325	0.89890	0.89890	0.89890	0.88890	0.88390

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
School Districts:											
Allen I.S.D.	100.00%	\$ 1.93335	\$ 1.91246	\$ 1.77510	\$ 1.77510	\$ 1.47030	\$ 1.54000	\$ 1.54000	\$ 1.67000	\$ 1.67000	\$ 1.67000
Anna I.S.D.	100.00%	1.78990	1.82500	1.77140	1.48148	1.48148	1.54005	1.54000	1.54000	1.54000	1.54000
Blue Ridge I.S.D.	98.46%	1.77560	1.74070	1.78000	1.78000	1.55600	1.47650	1.67000	1.67000	1.61667	1.61660
Celina I.S.D.	91.31%	1.80000	1.78000	1.74990	1.74799	1.51900	1.54000	1.64000	1.64000	1.64000	1.64000
Community I.S.D.	99.58%	1.67000	1.67000	1.54000	1.54000	1.49500	1.49500	1.49500	1.49500	1.62500	1.62500
Farmersville I.S.D.	100.00%	1.54000	1.74000	1.61680	1.61680	1.31000	1.31000	1.31000	1.34000	1.37000	1.40000
Frisco I.S.D.	92.47%	1.55750	1.63000	1.58000	1.58000	1.35000	1.39000	1.39000	1.42000	1.46000	1.46000
Lovejoy I.S.D.	100.00%	1.82340	1.82340	1.69340	1.69340	1.47630	1.53500	1.53500	1.53500	1.53500	1.53500
McKinney I.S.D.	100.00%	2.00000	2.00000	1.84100	1.84100	1.51700	1.54000	1.52800	1.54000	1.54000	1.67000
Melissa I.S.D.	100.00%	1.99000	1.91000	1.78000	1.78000	1.53500	1.54000	1.54000	1.54000	1.54000	1.54000
Plano I.S.D.	100.00%	1.73340	1.73340	1.57840	1.57840	1.26840	1.32840	1.35340	1.37340	1.37340	1.45300
Princeton I.S.D.	100.00%	1.74776	1.74776	1.59140	1.59140	1.36870	1.49000	1.49000	1.47360	1.48000	1.51000
Prosper I.S.D.	92.68%	1.95150	1.97531	1.80000	1.80000	1.67000	1.64000	1.63000	1.67000	1.67000	1.67000
Wylie I.S.D.	100.00%	1.80000	1.81700	1.70250	1.70250	1.39000	1.59000	1.64000	1.64000	1.64000	1.64000
Special Districts:											
Seis Lagos											
Utility Dist	100.00%	0.40620	0.41950	0.45030	0.45030	0.42892	0.44918	0.44826	0.46037	0.46245	0.46929
Collin County											
Community											
College	100.00%	0.09065	0.08942	0.08768	0.08768	0.08698	0.08630	0.08630	0.08630	0.08630	0.08364
Collin County											
M.U.D. #1	100.00%	-	-	-	-	-	-	-	-	1.05000	1.05000
Frisco											
M.U.D. #1	100.00%	-	-	-	-	-	-	-	-	-	-
Direct Rate Applied											
by Collin County	-	0.25000	0.25000	0.25000	0.24500	0.24250	0.24250	0.24000	0.24000	0.24000	0.23750
Weighted Average All											
Entities	-	0.80448	0.82211	0.77425	0.76811	0.70107	0.72768	0.74019	0.74780	0.76011	0.76579

COLLIN COUNTY, TEXAS

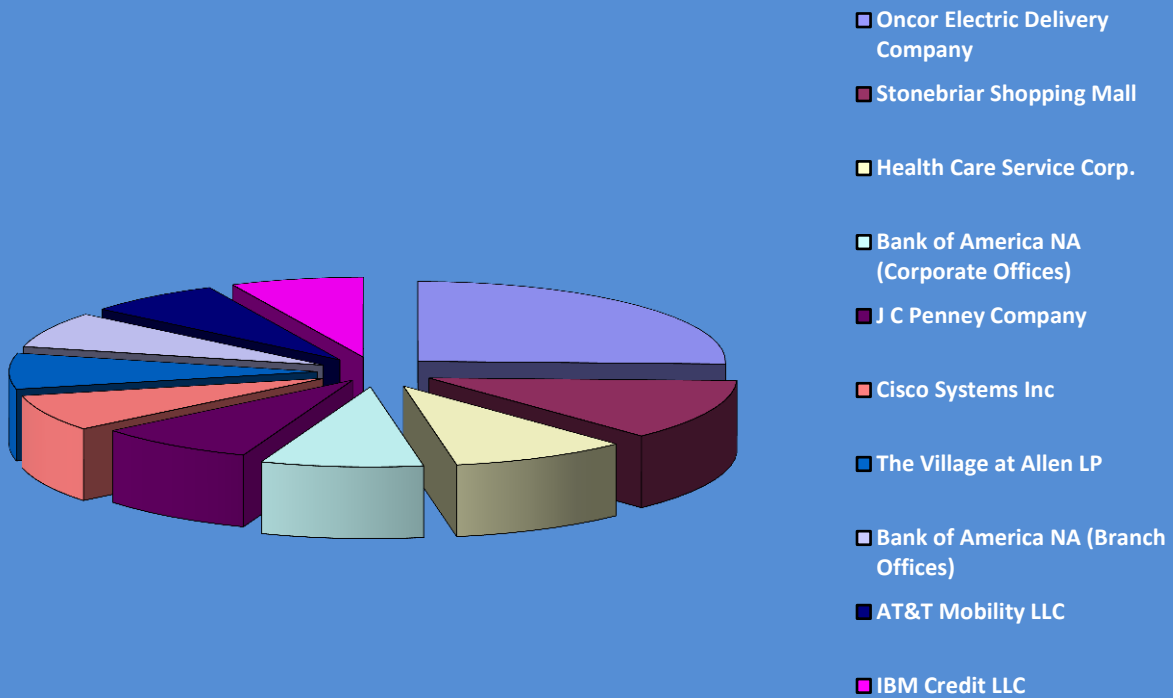
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2013		Fiscal Year 2004	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Oncor Electric Delivery Co.	Electric Utility	\$ 495,218	0.62%	\$ 401,901 *	0.82%
Stonebriar Shopping Mall	Commercial	239,971	0.30%	201,512	0.41%
Health Care Service Corp.	Commercial	209,172	0.23%	-	-
Bank of America NA (Corporate Offices)	Commercial	181,134	0.21%	-	-
J C Penney Company	Retail Stores	164,975	0.21%	162,977	0.33%
Cisco Systems Inc	Commercial	163,099	0.18%	-	-
The Village at Allen LP	Commercial	142,469	0.18%	-	-
Bank of America NA (Branch Offices)	Commercial	140,351	0.18%	-	-
AT&T Mobility LLC	Telephone Utility	137,199	0.17%	-	-
IBM Credit LLC	Commercial	135,149	0.17%	-	-
No longer eligible for listing		-	-	774,000	1.57%
Total		\$ 2,008,737	2.54%	\$ 1,540,390	3.13%
Total Assessed Value and Percentage of Total		\$ 79,238,767	100.00%	\$ 49,168,855	100.00%

Source: Tax Rolls

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

PRINCIPAL TAXPAYERS 2013



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

Fiscal Year	Taxes Levied for the Fiscal Year Original	Collected within the Fiscal Year of the Levy		Adjustments to Original Levy in Subsequent Years (2)	Total Adjusted Levy	Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes Sep 30, 2013	Pct. Of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. Of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
1985 - 2004	\$ 105,502	\$ 103,880	98.46%	\$ 693	\$ 106,195	2,235	\$ 106,115	99.92%	\$ 234	0.22%
2005	130,698	130,038	99.50%	1,103	131,801	1,550	131,588	99.84%	106	0.08%
2006	140,485	139,739	99.47%	1,232	141,717	1,719	141,458	99.82%	143	0.10%
2007	151,568	151,364	99.87%	1,498	153,066	1,423	152,787	99.82%	148	0.10%
2008	167,814	167,830	100.01%	1,630	169,444	1,224	169,054	99.77%	173	0.10%
2009	169,873	172,435	101.51%	4,325	174,198	267	172,701	99.14%	268	0.15%
2010	171,194	172,974	101.04%	3,370	174,564	1,231	174,205	99.79%	317	0.18%
2011	169,597	169,260	99.80%	884	170,481	758	170,018	99.73%	333	0.20%
2012	170,579	172,457	101.10%	2,731	173,310	2,088	174,545	100.71%	399	0.23%
2013	176,489	177,662	100.66%	1,809	178,298	1,871	179,533	100.69%	<u>636</u>	0.36%
									<u>\$ 2,757</u>	

- (1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2013, taxes are levied on calendar year 2012)
- (2) Adjustments to the original levy include exonerations, tax relief, and supplemental assessments.
- (3) This table includes real estate taxes only and does not include penalty and interest.

DEBT CAPACITY

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COLLIN COUNTY, TEXAS

Table 3.1 - Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Notes	Capital Leases	Loans Payable			
2004	\$ 234,590	\$ 14,100	\$ 42	\$ -	\$ 248,732	0.94%	\$ 396
2005	272,760	10,475	28	-	283,263	1.06%	430
2006	309,405	23,880	14	4,096	337,395	1.24%	489
2007	343,280	20,830	14	4,096	368,220	1.22%	508
2008	372,925	17,060	-	4,096	394,081	1.20%	527
2009	396,245	13,150	-	-	409,395	1.17%	536
2010	374,710	9,095	-	-	383,805	1.05%	485
2011	382,690	4,890	-	-	387,580	1.07%	483
2012	390,720	2,490	-	-	393,210	0.92%	484
2013	393,350	-	-	-	393,350	0.84%	471

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

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

COLLIN COUNTY, TEXAS

Table 3.2 - Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

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

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2004	\$ 248,690	\$ 7,503	\$ 241,187	0.49%	\$ 392
2005	283,235	8,286	274,949	0.53%	424
2006	333,285	7,802	325,483	0.58%	471
2007	364,110	9,187	354,923	0.52%	490
2008	389,985	7,711	382,274	0.53%	523
2009	409,395	7,547	401,848	0.57%	526
2010	383,805	4,427	379,378	0.54%	479
2011	382,690	1,813	380,877	0.53%	475
2012	390,720	6,179	384,541	0.50%	473
2013	393,350	9,958	383,392	0.48%	459

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

COLLIN COUNTY, TEXAS

Table 3.3 - Direct and Overlapping Governmental Activities Debt

As of September 30, 2013

(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: County	\$ 393,350	100%	\$ <u>393,350</u>
Total direct and overlapping debt			\$ <u><u>393,350</u></u>

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

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. 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)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Limit	\$ 12,292,214	\$ 13,068,759	\$ 14,059,368	\$ 17,164,295	\$ 17,930,557	\$ 17,679,456	\$ 17,688,672	\$ 18,115,630	\$ 19,200,965	\$ 19,809,692
Total net debt applicable to limit	<u>241,187</u>	<u>274,949</u>	<u>325,483</u>	<u>354,923</u>	<u>382,274</u>	<u>401,848</u>	<u>379,378</u>	<u>385,767</u>	<u>387,031</u>	<u>383,392</u>
Legal debt margin	<u>\$ 12,051,027</u>	<u>\$ 12,793,810</u>	<u>\$ 13,733,885</u>	<u>\$ 16,809,372</u>	<u>\$ 17,548,283</u>	<u>\$ 17,277,608</u>	<u>\$ 17,309,294</u>	<u>\$ 17,729,863</u>	<u>\$ 18,813,934</u>	<u>\$ 19,426,300</u>
Total net debt applicable to the limit as percent of debt limit.	1.96%	2.10%	2.32%	2.07%	2.13%	2.27%	2.14%	2.13%	2.02%	1.94%
Assessed value of real property										\$ 79,238,767
Debt limit 25% of assessed value of real property (Article 3, Section 52, Constitution of the State of Texas)										19,809,692
Amount of debt applicable to debt limit:										
Total gross bonded debt								\$ 393,350		
Less amount available in debt service to retire general obligation bonds and certificates of obligation								<u>9,958</u>		
Total amount of net debt applicable to debt limit										<u>383,392</u>
Legal debt margin										<u>\$ 19,426,300</u>

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

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	Unemployment Rate
2004	628,426	\$ 26,442,157	\$ 42,077	33.8	4.80%
2005	659,457	26,772,683	40,598	33.6	4.70%
2006	690,500	27,174,604	39,355	33.7	3.80%
2007	724,900	30,217,445	41,685	33.7	3.90%
2008	748,050	32,870,783	43,942	36.7	5.50%
2009	764,500	35,115,568	45,933	34.5	7.80%
2010	791,631	36,447,393	46,041	34.6	7.20%
2011	801,740	36,323,016	45,305	34.8	7.60%
2012	813,133	42,576,156	52,361	35.1	5.70%
2013	834,642	46,837,453	56,117	*	5.50%

Source: Texas Workforce Commission & Bureau of Economic Analysis

* Unavailable

COLLIN COUNTY, TEXAS

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

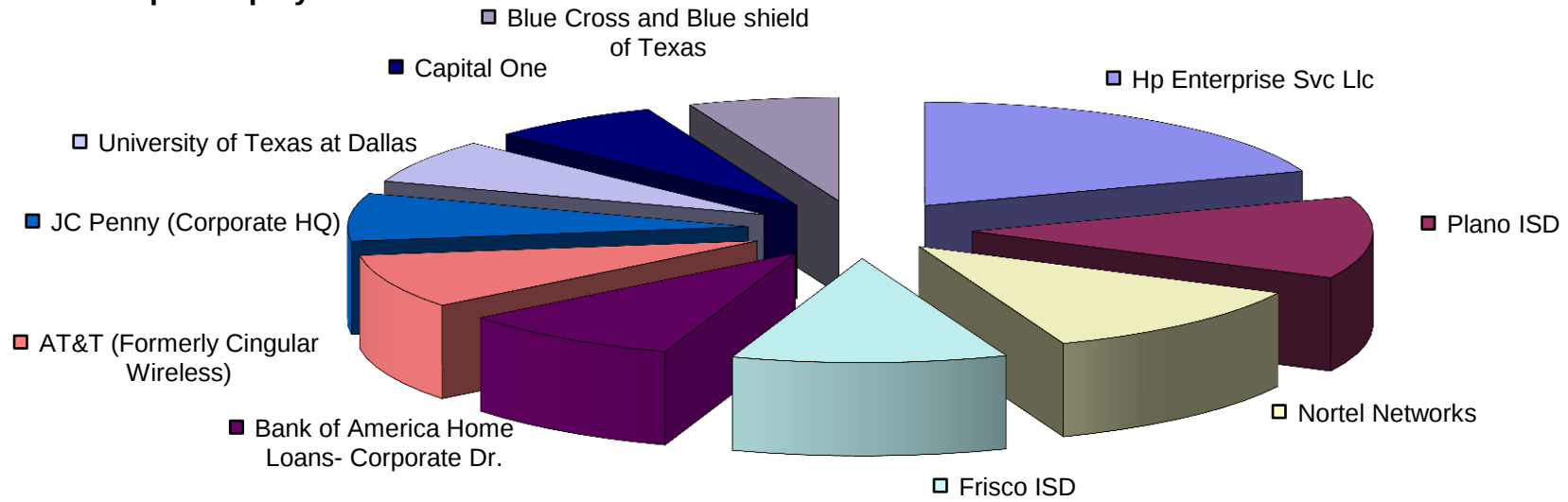
Employer	2013		2004	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
Hp Enterprise Svc Llc	10,000	2.30%	-	-
Plano ISD	6,538	1.50%	6,494	1.93%
Nortel Networks	6,000	1.38%	-	-
Frisco ISD	5,662	1.30%	-	-
Bank of America Home Loans- Corporate Dr.	4,646	1.07%	-	-
AT&T (Formerly Cingular Wireless)	4,300	0.99%	-	-
JC Penny (Corporate HQ)	3,800	0.87%	3,800	1.13%
University of Texas at Dallas	3,500	0.80%	-	-
Capital One	3,500	0.80%	-	-
Blue Cross and Blue shield of Texas	3,100	0.71%	-	-
No longer eligible for listing	-	-	35,943	10.70%
Total	<u>51,046</u>	11.72%	<u>46,237</u>	13.77%

Total Employed in the County⁽¹⁾ 435,451 335,781

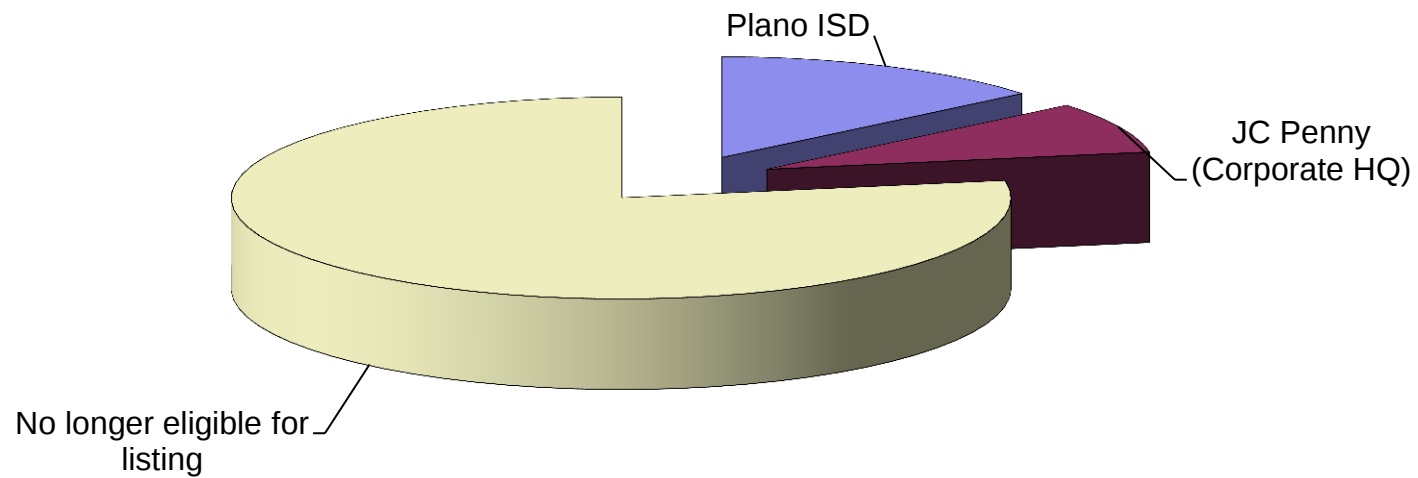
Source: North Central Texas Council of Governments

(1) Texas A&M University

Principal Employers 2013



Principal Employers 2003



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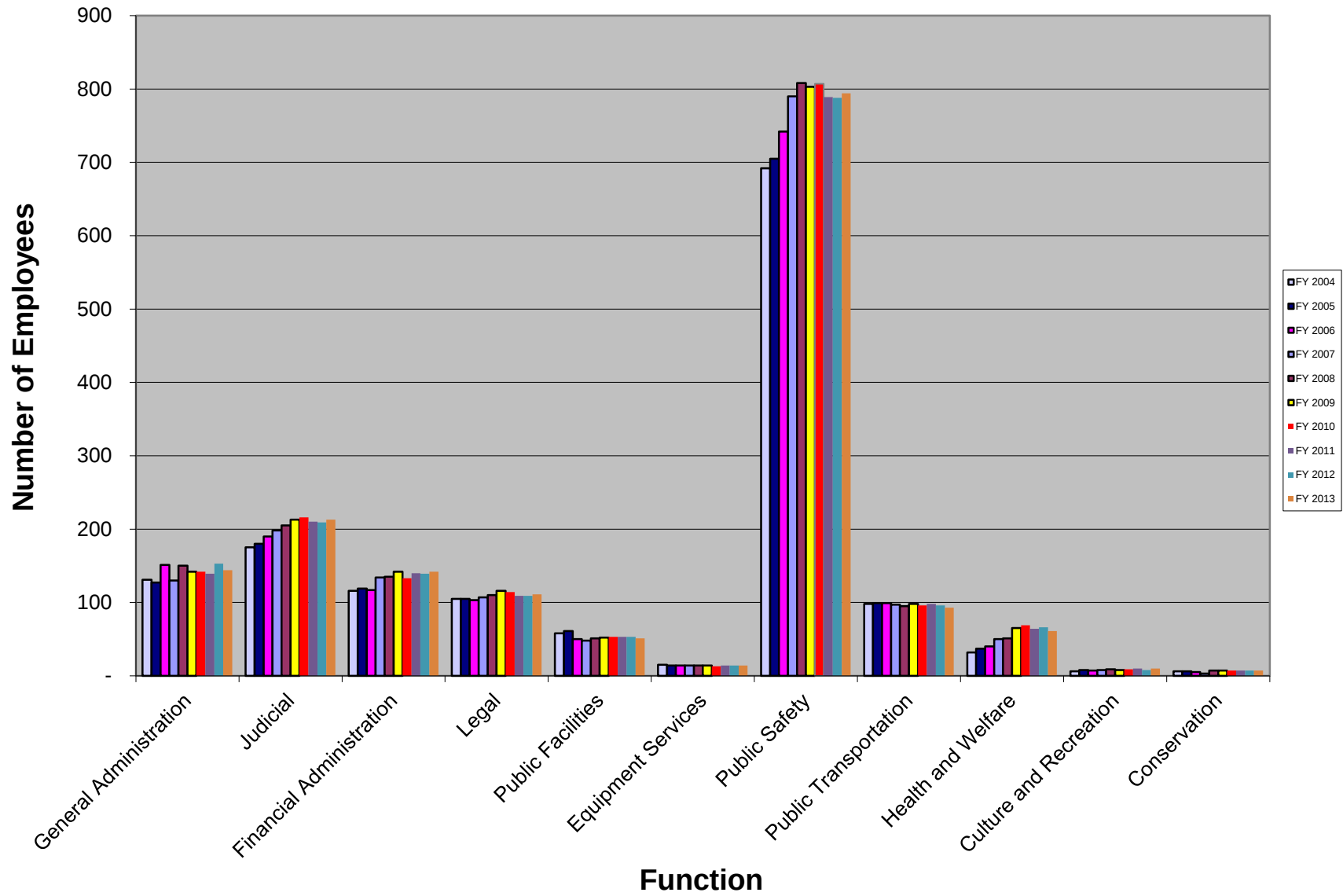
OPERATING INFORMATION

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2013

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Administration	131	127	151	130	150	142	142	139	153	144
Judicial	175	180	190	198	205	213	216	210	209	213
Financial Administration	116	119	117	134	135	142	133	140	139	142
Legal	105	105	103	107	110	116	114	109	109	111
Public Facilities	58	61	50	48	51	52	53	53	53	51
Equipment Services	15	14	14	14	14	14	13	14	14	14
Public Safety	692	705	742	790	808	803	807	789	788	794
Public Transportation	98	99	99	97	95	98	96	98	96	93
Health and Welfare	32	37	40	50	51	65	69	64	66	61
Culture and Recreation	6	8	7	8	9	8	9	10	8	10
Conservation	6	6	5	3	7	7	7	7	7	7
Total County Employees	<u>1,434</u>	<u>1,461</u>	<u>1,518</u>	<u>1,579</u>	<u>1,635</u>	<u>1,660</u>	<u>1,659</u>	<u>1,633</u>	<u>1,642</u>	<u>1,640</u>

* Source - County Human Resources Management System - Position Budget

County Employees by Function



COLLIN COUNTY, TEXAS
Table 5.2 - Operating Indicators by Function/Program
Last Ten Fiscal Years
September 30, 2013

Function/Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Administration										
Number of registered voters	309,365	354,321	352,986	380,570	425,994	412,612	424,548	423,312	449,120	456,834
Vital statistics filed	20,478	21,120	18,325	19,666	21,717	14,720	14,833	15,372	16,016	16,673
Judicial										
Number of civil cases	11,647	10,136	10,130	10,122	12,856	13,619	13,026	14,293	13,763	14,733
Number of criminal cases	2,638	3,065	2,914	3,248	4,483	3,996	3,666	4,231	4,473	4,335
Financial Administration										
Number of property tax transactions	286,945	297,123	308,969	343,725	362,081	384,974	366,185	344,030	367,595	375,463
Number of registered vehicles	563,004	598,404	632,638	686,471	717,030	741,229	758,234	791,934	797,234	827,408
Legal										
Number of new felony cases	2,609	2,794	3,172	4,608	3,045	2,539	2,500	3,028	3,002	2,870
Number of convictions	1,967	2,338	2,313	4,301	4,233	3,786	3,415	4,264	4,394	4,243
Public Facilities										
Number of work orders completed	14,130	14,375	24,990	39,222	12,266	40,589	42,541	40,647	39,855	40,090
Number of construction projects	59	37	27	28	34	21	28	24	40	36
Equipment Services										
Number of job orders	6,944	6,238	6,918	6,269	6,846	6,157	5,979	5,778	5,850	5,935
Public Safety										
Number of autopsies performed	184	208	166	187	241	437	557	528	512	330
Number of inspections	7,595	7,065	7,413	7,073	1,439	215	1,183	1,933	1,668	1,868
Number of emergency responses	18,930	18,259	17,901	20,551	20,931	23,892	27,847	28,906	30,092	34,649
Number of book-ins	15,864	16,520	17,510	18,748	19,299	18,933	19,120	18,730	18,568	18,765
Public Transportation										
Miles of road resurfaced	18	51	60	34	48	46	37	30	37	45
Health and Welfare										
Number of immunizations	33,795	36,289	28,134	26,532	24,318	32,331	28,126	31,394	18,180	16,150
Number of clinic visits	14,083	14,610	16,317	16,815	11,049	18,198	15,366	16,770	10,925	10,014
WIC participants	6,854	8,056	8,901	8,756	10,722	11,305	12,139	11,802	11,698	11,199
Substance abuse assessments	1,175	1,305	1,664	1,836	3,283	3,125	1,628	1,077	1,012	911
Culture and Recreation										
Number of events	198	156	163^	107^	137^	204	198	200	280	322
Conservation										
Number of seminars	332	347	450	215	264	397	320	341	502	493
News releases	149	154	104	117	138	108	102	218	232	273
Volunteers trained	333	874	2,129	4,101	6,194	4,909	3,924	3,263	4,119	4,357
County Extension newsletters	32,386	53,950	65,071	76,557	79,401	91,275	78,322	90,516	160,965	168,429

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

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

^ Building destroyed due to fire on July 23, 2006; reopened in mid-2007.

COLLIN COUNTY, TEXAS
Table 5.3 - Capital Asset Statistics by Function/Program*
Last Ten Fiscal Years
September 30, 2013

Function/Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Administration										
Number of voting machines	1,000	1,000	1,000	1,010	1,420	1,420	1,420	1,420	1,420	1,420
Financial Administration										
Formax folder system	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Number of county facilities	34	34	36	36	37	37	31	31	31	30
Equipment Services										
Number of vehicles in county fleet	284	301	329	332	324	328	332	322	325	349
Public Safety										
Number of patrol units	13	13	13	15	14	14	16	16	15	19
Number of illegal dumping surveillance cameras	5	5	5	5	5	5	5	5	6	3
Public Transportation										
Miles of county asphalt roads	326	377	436	470	518	564	601	610	625	670
Number of county bridges maintained	113	118	90	90	90	90	90	90	100	106
Health and Welfare										
Number of medical tables	3	3	3	3	11	11	11	10	13	12
Culture and Recreation										
Acres of open space	672	672	672	672	672	672	672	672	672	672

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

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