

COLLIN COUNTY
TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2015



JEFF MAY
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

Comprehensive Annual Financial Report

For the fiscal year ended

September 30, 2015

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, 2015

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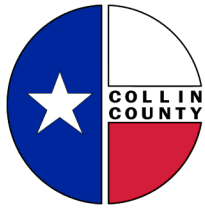
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INTRODUCTORY SECTION

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COLLIN COUNTY

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www.collincountytx.gov

March 30, 2016

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, 2015, 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, 2015, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. Based on the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion on Collin County's financial statements for the fiscal year ended September 30, 2015, and that they are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

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

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

Collin County Profile

Located in North Central Texas, Collin County was incorporated in 1846 and both the County and the County Seat were named after the pioneer Collin McKinney. In the 1970's the growth from the Dallas/Fort Worth Metroplex area began expanding northward into the Southwestern region of the County causing a transformation from rural to suburban. Today a large portion of the County is considered to be a part of the Dallas/Fort Worth Metroplex even though the majority of the County remains rural. The County has a recent history of rapid growth that rivals any fast growing area in the entire United States. The rate of growth declined but remained positive during the national economic downturn period in 2009, but now the economic activity has returned and in some ways exceeded the rapid growth experience in the previous 2 decades. The population of 885,241 is up 3.6% over the 2014 population of 854,778, 11.8% over the 2010 census population of 791,631, and 468% over the 1980 census population of 155,950. The County has a land area of 836 square miles.

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

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

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

Factors Affecting Financial Condition

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

Local economy: Collin County has recovered from the economic slowdown in 2009 and is experiencing vibrant economic activity. Tax appraisals in the County increased 11.2% as of January 1, 2015, from the prior calendar year, of which 3.2% was for new construction and the remaining 8.0% was increases in existing properties. The one-year population growth rate increased to 3.6% in 2015 as opposed to 2.4% in 2014. Due to major corporate construction projects planned and currently underway this rate of growth is expected to continue dramatic increases in upcoming years. A new State Farm facility recently opened in Richardson which is bringing over 10 thousand jobs into the area. Another project in the county, a planned Federal Express facility, is expected to bring in another 1,500 jobs. Toyota is moving its national headquarters to a location that sits on the county line between Collin and Denton Counties. JP Morgan Chase announced opening a facility that will bring in six thousand jobs. The Dallas Cowboys are expected to open their new practice/training facility in Frisco in 2016. These businesses are creating additional needs for other businesses and housing which will be creating thousands of more jobs. The unemployment rate dropped to 3.5% as of September 30, 2015, from 4.6% on the same date in 2014. The unemployment rate remains well below the national average rate and is significantly lower than the 2011 rate of 7.6% unemployment. Major industries with headquarters or divisions located within the county include financial, petroleum research, electronics, retail, hotel, food, and insurance institutions. Property tax revenues in 2015 increased by 8.3% from the prior year in spite of a slight decrease in the tax rate to \$0.00235 per \$100 from \$0.002375 per \$100 of valuation. Real property values are expected to continue to increase at a more rapid pace in 2016 and beyond.

Long-term financial planning: The Commissioners Court continues to be very active in infrastructure development to help insure continued economic growth. They are continuously studying transportation and facility needs so that the County will remain a viable option for both industry and its employees. In November of 2007, they proposed and received approval from the taxpayers of Collin County to issue bonds totaling \$328.9 million for roads, facilities and parks. The County continues to issue bonds over time that were approved by voters in 2007. It is planned to issue the remaining bonds from the 2007 election in 2016. 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.

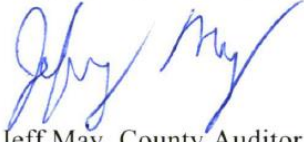
Awards and Acknowledgements

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, 2014. This is the thirty-sixth consecutive year that Collin County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized CAFR, along with satisfying both GAAP and applicable legal requirements.

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

The preparation of this report could not have been possible without the efficient and dedicated services of the entire staff of the Office of County Auditor and without the cooperation of other county officials, department heads, and employees. Also, the support of the Board of District Judges is required to complete this report and is greatly appreciated.

Respectfully submitted,

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

Jeff May, County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Collin County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

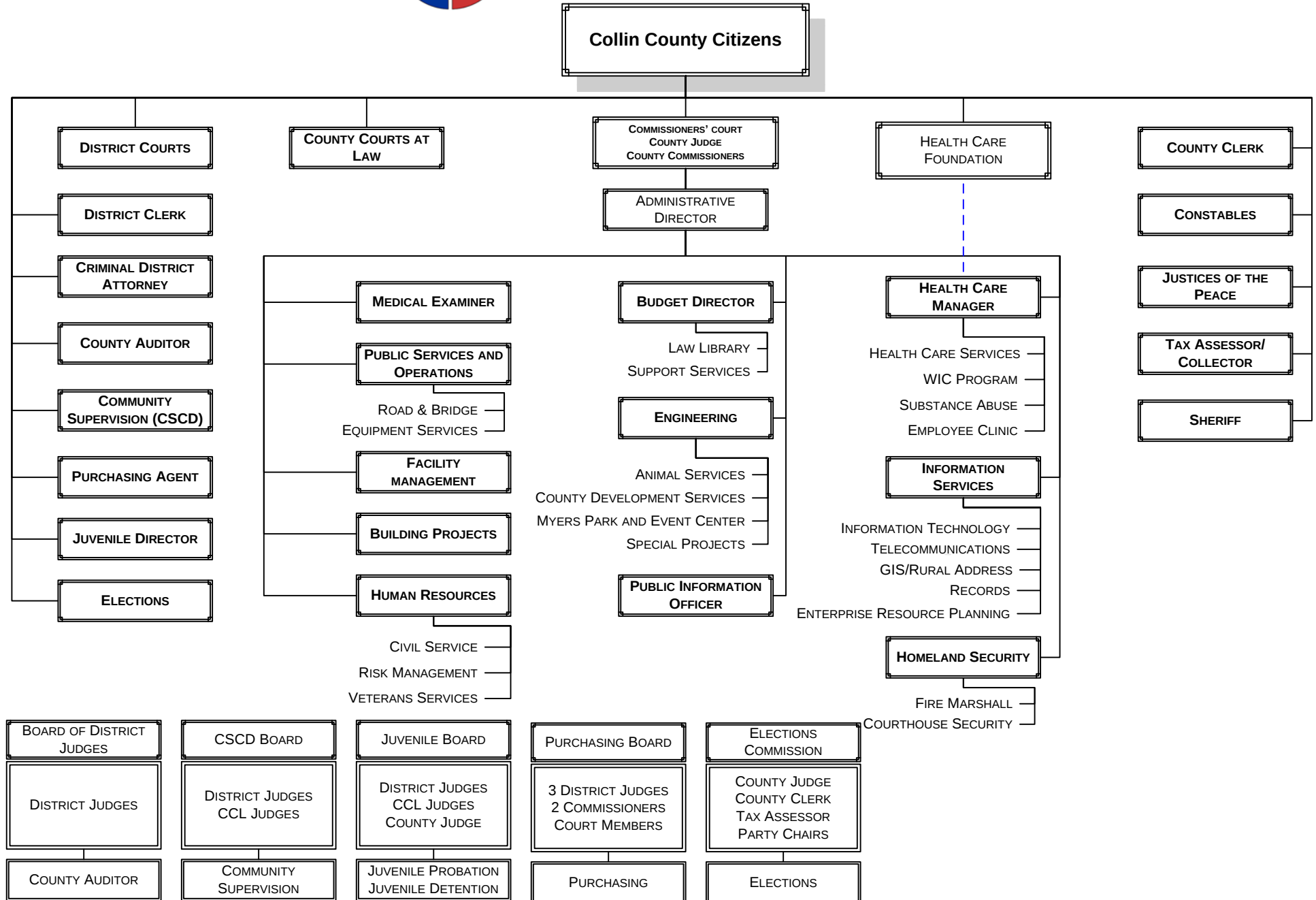
September 30, 2014



Executive Director/CEO



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2015

District Officials

Angela Tucker
Scott Becker
John Roach, Jr.
Raymond Wheless
Benjamin Smith
Mark J. Rusch
Chris Oldner
Cynthia Wheless
Jill Willis
Piper McCraw
Emily Miskel
Greg Willis
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
Judge, 469th Judicial District
Judge, 470th Judicial District
District Attorney
District Clerk

Commissioners Court

Keith Self
Susan Fletcher
Cheryl Williams
Chris Hill
Duncan Webb

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

County Officials (Elected)

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

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

Other County Officials

Jeff May
Lynn Hadnot
Gary Jackson

County Auditor
Director, Juvenile Services
Veterans Service Officer

(continued)

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2015

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

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

FINANCIAL SECTION

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P A T T I L L O , B R O W N & H I L L , L . L . P .
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Commissioners Court
McKinney, Texas

Report of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas (the "County") as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note I to the financial statements, in 2015 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and Governmental Accounting Standards Board (GASB) Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4–29, the budgetary comparison schedules on pages 80–84, and the pension information on pages 85–87, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Patillo, Brown & Hill, L.L.P.

Waco, Texas
March 30, 2016

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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, 2015. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements, and accompanying notes.

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

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

- County assets exceeded liabilities (net position) by \$485.2 million on a government-wide basis at September 30, 2015, an increase of \$97.1 million from 2014.
- For 2015, revenues of the County amounted to \$274.8 million. The main revenue sources were property (ad valorem) taxes (\$205.7 million), charges for services (\$48.1 million) and operating grants and contributions (\$14.6 million). These three revenue sources accounted for 76.2%, 17.5%, and 5.3%, respectively, or 99% of total governmental activity revenues.
- Total expenses were \$231.6 million. The functional areas with the largest expense amounts were public safety (\$58.5 million), public transportation (\$40.5 million), and general administration (\$33.0 million).
- Net capital assets were \$413.7 million as of September 30, 2015. Net depreciation expense attributable to assets of governmental activities amounted to \$29.4 million for 2015.

Highlights for Fund Financial Statements

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

- The County's governmental funds reported an increase in fund balances of \$59.6 million for fiscal year 2015, as compared to an increase of \$33.0 million for fiscal year 2014.
- The General Fund reported a fund balance of \$224.6 million for September 30, 2015, an increase of \$28.0 million from September 30, 2014. General Fund revenues increased by \$11.4 million (6.7%), and General Fund expenditures of \$153.6 million decreased by \$5.8 million (3.6%) from 2014. As a result, General Fund revenues exceeded expenditures by \$28.4 million before considering net additional financing uses of \$415 thousand which mostly consist of transfers to other funds.

General Financial Highlights

- In 2015, using a \$12 million state grant received at the end of 2011, the County continued its work on the Outer Loop, spending \$9.0 million through 2015 to construct access roads on the section connecting US Highway 75 to Texas Highway 121. Total contracts for construction awarded to date exceed \$9.0 million.
- The County, as part of its transportation plan, provides financing to its cities to assist in road construction to meet continuing population growth. In fiscal year 2015, the County transferred a net of \$20.1 million from deferred contributions for the completion of projects (primarily roads) the County donated to other governmental entities. Although the County will not maintain or own those roads, it continues to be responsible for paying the debt incurred for construction.
- The County issued \$40.455 million of general obligation bonds for new transportation projects and \$2.295 million for park projects.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

The government-wide financial statements distinguish functions of the County that are principally supported by taxes. If appropriate, the statements would also present revenues from governmental activities that are most like a private enterprise. That is, the intent of the activity is to recover all or a significant portion of its costs of operations through the charging of user fees and activity charges. Governmental activities of the County, supported primarily by taxes, include general government, judicial, public safety, public works, health, 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 which is accounted for in the Animal Safety Fund. Each participating city, as well as the County, pays a pro rata share of the operating expenses and construction costs. In 2015 the Animal Safety Fund is being reported as an enterprise fund.

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

Fund Financial Statements

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

Governmental Funds

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

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

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

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

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

- **Nonspendable** - Generally means the asset is not expected to be converted to cash, such as inventories; the asset can also be related to monies legally or contractually required to be maintained intact, such as a debt service reserve fund.
- **Restricted** – Resources whose use is constrained by either externally imposed (i.e., creditors, contributors, grantors, or laws of other governments), or imposed by law through constitutional provisions of enabling legislation, such as authorization to assess, levy, charge, or otherwise mandate payment of resources. This includes a legally enforceable requirement that resources be used only for the specific purpose.
- **Committed** - Constraints imposed by formal action of the Collin County Commissioners Court to set aside, by court order, a commitment of specific use of resources. Constraints can only be removed or changed by taking the same type of action employed to commit those amounts.

- **Assigned** – An amount intended to be used for a specific purpose, but the amount is neither restricted nor committed. Intent may be expressed by the Commissioners Court or by an official or group to which the governing body has delegated the authority to assign amounts. Assigned fund balances include all remaining amounts reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted, or committed. In governmental funds other than the 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 2015.
- **Unassigned** - Residual amount for the General Fund; it is the fund balance that has not been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount. The only classification that can report a negative fund balance is the unassigned category.

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

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

Each of these funds is classified as a major fund for 2015. Financial results from the other governmental funds (non-major funds) are combined into a single, aggregated presentation and included in the total. Individual fund data for each of the non-major governmental funds is provided in the combining and individual fund statements and schedules.

The County adopts an annual appropriated budget for most of its governmental funds. A budgetary comparison statement is provided for county governmental funds, where a budget is adopted, to demonstrate compliance with the approved budget. (Exceptions are funds where either a project life budget is adopted in Capital Projects Funds or funds where the Commissioners Court does not have the authority to adopt a budget such as grant funds or forfeiture funds). Budgetary comparison statements for major governmental funds are presented as required or additional supplementary information in the basic financial statements. Budgetary comparison statements for all governmental funds are included in the fund financial statements accompanying information.

Proprietary Funds

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

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

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

Fiduciary Funds

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

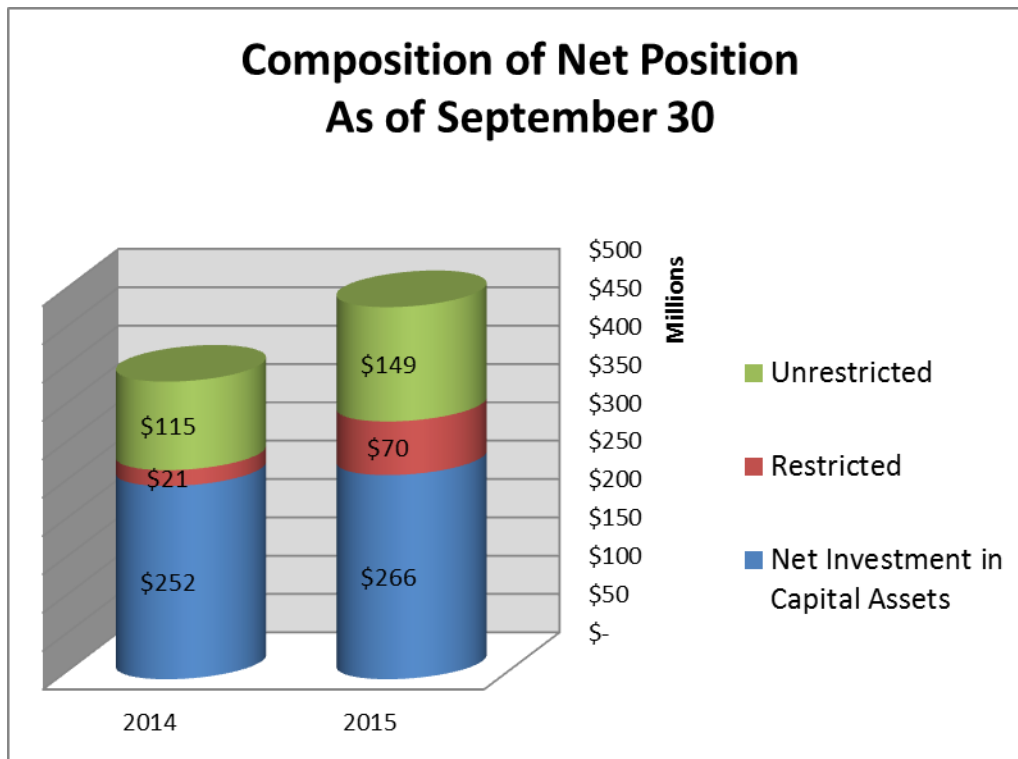
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

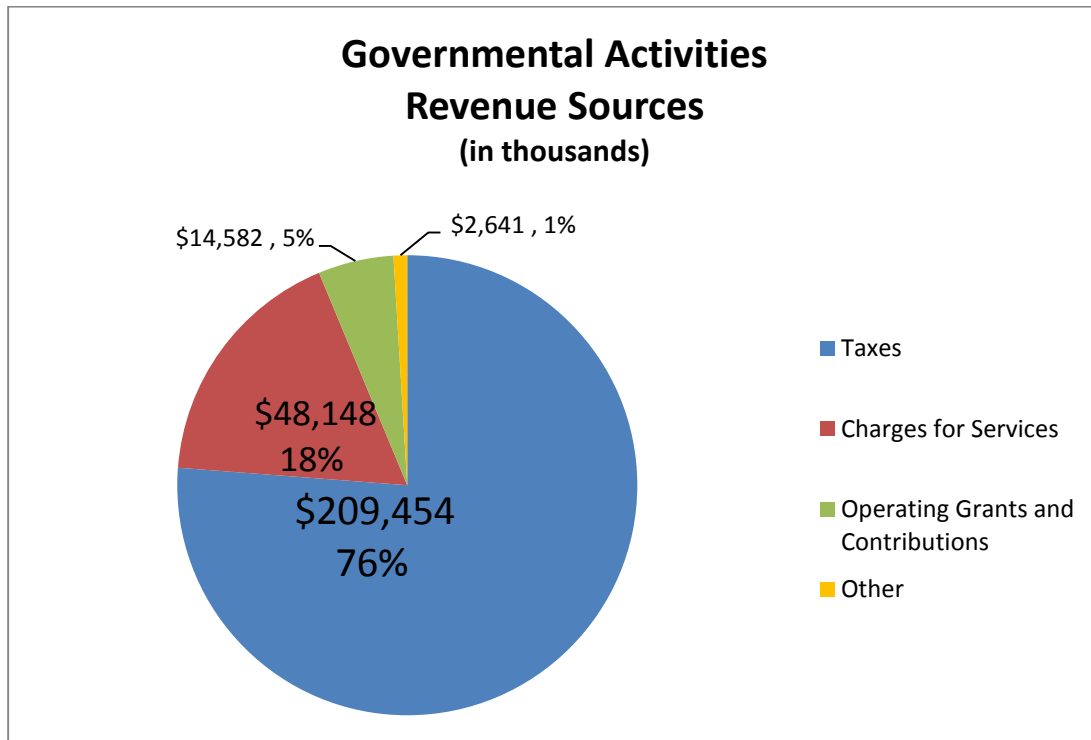
Net position of the County as of September 30, 2015 and 2014, is summarized and analyzed below:



Statement of Net Position As of September 30 (\$ in thousands)						
	2015			2014		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Current Assets	\$ 498,802	\$ (14,832)	\$ 483,970	\$ 438,309	\$ (15,705)	\$ 422,604
Long-term Assets	440,015	18,218	458,233	403,889	15,770	419,659
Total Assets	938,817	3,386	942,203	842,198	65	842,263
Deferred Outflow of Resources	13,541	-	13,541	-	-	-
Liabilities:						
Current Liabilities	20,613	63	20,676	19,553	-	19,553
Long-term Liabilities	449,569	-	449,569	434,637	-	434,637
Total Liabilities	470,182	63	470,245	454,190	-	454,190
Deferred Inflow of Resources	293	-	293	-	-	-
Net Position:						
Net Investment in Capital Assets	247,995	18,218	266,213	236,185	15,770	251,955
Restricted	69,920	-	69,920	21,373	-	21,373
Unrestricted	163,968	(14,895)	149,073	130,450	(15,705)	114,745
Total Net Position	\$ 481,883	\$ 3,323	\$ 485,206	\$ 388,008	\$ 65	\$ 388,073

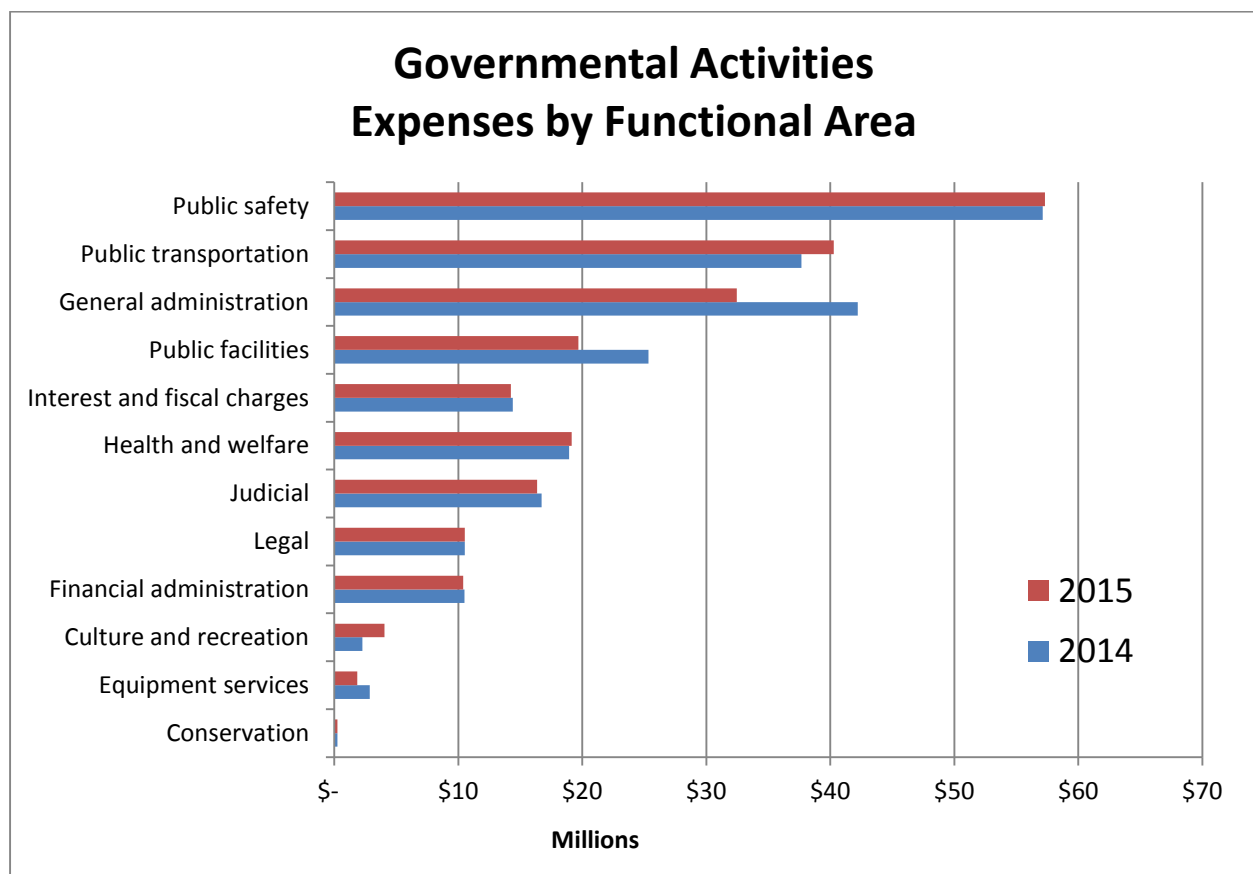
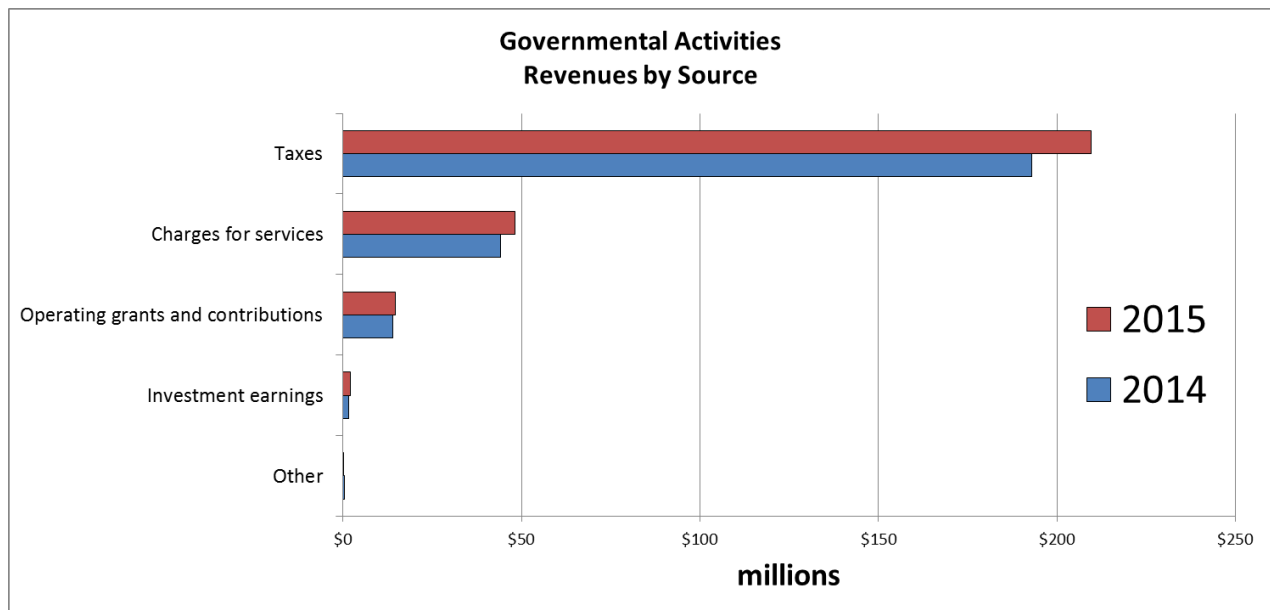
- Net position serves as a useful indicator of financial position. Assets and deferred outflows of resources exceeded liabilities by \$485.2 million as of September 30, 2015, and by \$388.1 million as of September 30, 2014, a net increase of \$97.1 million.
- Net Investment in Capital Assets (e.g., land, buildings, infrastructure, machinery and equipment, etc., net of related debt used to acquire the assets) accounts for the largest category of Net Position (51.4%). Although our investment in capital assets is reported net of related debt, the reader should note resources needed to repay this debt must be provided from other sources. Currently all future debt service payments are required to be paid by future property tax collections.
- Restricted Net Position (14.4%) represents resources subject to external restrictions on their use. Of this restricted net position, 38.3% of the restricted net position is restricted for county roads and bridges, 25.4% is to repay long-term debt, 11% is restricted to the judicial system, and 12.1% is for administration and elections. The increase in the restricted net position of \$48.547 million is due to a change in accounting principles.
- The remaining portion of the County's net position (30.7%) 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 2015 over 2014 by \$21.2 million (8.4%), due primarily to an increase in tax collections (\$16.5 million, or 8.5%) as well as an increase in charges for services (\$4.1 million, or 9.4%). A summary of the amounts and a more detailed explanation is provided in the table below.

Summary of Changes in Net Position For the Fiscal Years Ended September 30 (\$ in thousands)						
	2015			2014		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
<i>Program Revenues:</i>						
Charges for services	\$ 46,594	\$ 1,554	\$ 48,148	\$ 44,021	\$ -	\$ 44,021
Operating grants and contributions	14,582	-	14,582	13,926	-	13,926
Capital grants and contributions	524	-	524	522	-	522
Total Program Revenues	61,700	1,554	63,254	58,469	-	58,469
<i>General Revenues:</i>						
Taxes	209,454	-	209,454	192,994	-	192,994
Investment earnings	1,972	6	1,978	1,663	1	1,664
Miscellaneous	139	-	139	468	-	468
Total General Revenues	211,565	6	211,571	195,125	1	195,126
Total Revenues	273,265	1,560	274,825	253,594	1	253,595
Expenses						
General administration	33,018	-	33,018	42,213	-	42,213
Judicial	16,972	-	16,972	16,727	-	16,727
Financial administration	10,776	-	10,776	10,490	-	10,490
Legal	10,954	-	10,954	10,515	-	10,515
Public facilities	19,849	-	19,849	25,338	-	25,338
Equipment services	1,896	-	1,896	2,855	-	2,855
Public safety	58,501	1,243	59,744	57,138	-	57,138
Public transportation	40,523	-	40,523	37,670	-	37,670
Health and welfare	19,319	-	19,319	18,933	-	18,933
Culture and recreation	4,067	-	4,067	2,275	-	2,275
Conservation	258	-	258	256	-	256
Interest and fiscal charges	14,243	-	14,243	14,406	-	14,406
Total Expenses	230,376	1,243	231,619	238,816	-	238,816
Change in Net Position	42,889	317	43,206	14,778	1	14,779
Net position - beginning of year, as previously stated	385,067	3,006	388,073	373,230	64	373,294
Restatement for GASB 68 Implementation	53,927	-	53,927	-	-	-
Net position - beginning of year, restated	438,994	3,006	442,000	373,230	64	373,294
Net position at end of year	\$ 481,883	\$ 3,323	\$ 485,206	\$ 388,008	\$ 65	\$ 388,073



Summarized above are details of government-wide activities of the County for 2015 and 2014.

- Program revenues include charges for services, fines and forfeitures, certain licenses and permits as well as both operating and capital grants and contributions. Program revenues from government-wide activities increased by \$4.8 million or 8.2%.

- 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 \$16.5 million or 8.5%.
- General Administration expenses decreased by \$9.1 million (21.8%) due to one-time payments made in 2014 but not 2015 of \$0.9 million to pay down the unfunded employee retirement liability.
- Public Facilities expenses dropped by \$5.7 million (22.3%) due to a catch up of depreciation expense in 2014 of \$3.4 million that did not occur in 2015 for historical capital assets that were identified and added to the capital asset ledger in 2014.
- The implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires governments to recognize Net Pension Liability; however, Collin County is overfunded so a Net Pension Asset is recognized. This implementation resulted in expenses to be lower in each of the following functional areas:

General Administration	\$ 326
Judicial	358
Financial Administration	218
Legal	258
Public Facilities	94
Equipment Services	21
Public Safety	1,422
Public Transportation	139
Health & Welfare	109
Culture and Recreation	13
Conservation	6

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		
	2015	2014	2015	2014	
Public safety	\$ 59,744	\$ 57,137	\$ 44,240	\$ 42,886	
Public transportation	40,523	37,670	19,809	18,153	
General administration	33,018	42,213	22,808	33,645	
Interest and fiscal charges	14,243	14,406	13,807	14,261	
Public Facilities	19,849	25,338	19,773	25,263	
Health and welfare	19,319	18,933	13,278	13,007	
Other	43,680	43,118	34,650	33,133	
Total	\$ 230,376	\$ 238,815	\$ 168,365	\$ 180,348	

Financial Analysis of the County's Funds

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

As of the end of fiscal year 2015, the County's governmental funds reported a combined ending fund balance of \$465.4 million, an increase of \$59.6 million (14.7%) from the prior year. A large portion of fund balance (77%, or \$358.6 million) of the governmental funds has been designated as nonspendable, restricted, or committed. The remaining \$106.8 million is classified as unassigned and is available to meet current needs. The unassigned fund balance can only exist in the General Fund since all other funds by definition are restricted or committed.

<u>Fund Balance:</u>			<u>Major Purposes for Classification</u>
Nonspendable	\$ 42,440	9.1%	Inventories, Receivables from Other Funds and Organizations
Restricted	242,188	52.0%	Bond Proceeds, Debt Service Tax Collection, Other Legal or Contractual Restrictions
Committed	74,037	15.9%	Road Projects, Funds Set Aside for Unanticipated Cost Increases and Court Cost Increases
Unassigned	<u>106,759</u>	<u>22.9%</u>	General Fund
	<u>\$ 465,424</u>	<u>100.0%</u>	

Changes in Fund Balance – Major Funds

In 2015, the County is presenting seven major governmental funds:

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

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

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

General Fund

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

At the end of 2015, the unassigned fund balance of the General Fund was \$106.8 million. The total fund balance in the General Fund was \$224.6 million, an increase of \$28 million or 14.2% from 2014.

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

General Fund Revenue Highlights:

- Property tax revenues increased by \$10.7 million (7.6%) from the prior year.
- Federal and state funds decreased by \$297.9 thousand mostly due to a decrease in State funding for Indigent Defense. In 2014 the County received an additional one-time payment of \$413 thousand from the State.
- Fees and Charges for Services increased by \$1.1 million. This increase was due to:
 - Fees for records and filings in the County Clerks office increased by \$712 thousand.
 - Court fees in the County and District Clerk Offices increased by \$264 thousand.
- Fines collections decreased by \$200 thousand (11.3%) in the Justice of the Peace Offices.
- Investment earnings increased by \$290 thousand (25.8%) due to having more funds to invest and improving interest rates.

General Fund Expenditure Highlights:

- General Fund expenditures decreased by \$5.8 million. However, an \$11.6 million one-time payment to pay down the liability for employee retirement occurred in 2014 but not in 2015. If this is taken into account, expenditures would have increased by \$5.8 million.
- An additional payment of \$2.7 million was made to the Employee Insurance Fund Internal Service Fund from the General Fund due to a sharp increase in claims in 2015.

- Payroll costs increased from the prior year by \$2.6 million or 2.7%.
- Legal expenses increased by \$1.1 million due to a lawsuit that was later settled in the County's favor regarding a computer system implementation.

General Road and Bridge Fund

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

In 2005, Collin County began a program to convert all rock roads to asphalt in order to reduce dust and increase the useful life of the roads. The program is geared to convert the roads at a rate of 50 miles per year. The County completed 16.74 miles in 2015. As of 09/30/15, the County had resurfaced 439 miles of roads or an average of 39.9 miles per year.

At the end of 2015, the fund balance of the General Road and Bridge Fund was \$28.5 million, an increase of \$5.8 million (20.0%) 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 \$300 thousand (9.4%) over the prior year.
- Revenues from Fees and Charges for Services increased by \$870 thousand in 2015. The higher revenues are attributed to an increase in revenues from vehicle registrations.

General Road and Bridge Expenditures Highlights

- Road construction and maintenance expenditures increased by \$1 million in 2015 mostly due to an increase in costs of road materials.
- A decrease in capital outlay of \$2.3 million (70.5% decrease) occurred due to a one-time budget increase in 2014 for certain road equipment that was not repeated in 2015.

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 54.8% of the funding for the Health Care Foundation Fund in 2015.

The total fund balance of \$6.5 million is a \$1.2 million decrease (18.5%) from 2014. Highlights of changes in fund balance in the Health Care Foundation Fund were:

Health Care Revenues

- Federal and state funds increased by \$575 thousand (1,474%) in 2015 due to additional activity from the Medicaid 1115 Waiver program.
- Fees and charges for service decreased by \$35 thousand (15.5%).
- Rental revenues decreased \$111 thousand (9.3%) in 2015. The Healthcare Foundation facilities have space leased out to the private sector to help support the program.
- Investment revenue increased \$58 thousand (111%) due to improving investment market conditions.

Health Care Expenditures Highlights

- Expenditures decreased \$673 thousand (27.5%) in 2015 mostly due to increases in healthcare costs.

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. No revenues or expenditures were recognized in 2015 even though the project is still active and funds are encumbered to continue the construction.

Debt Service Fund

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

Fund balance increased in 2015 by \$5.1 million over the 2014 ending balance. Since it is funded by property taxes, a change in the tax rate allocation has a direct impact on funds available for debt service. As part of the budgeting process, the County must determine the funding needed to meet the principal and interest payments for each issue of debt, as well as the expected fiscal agent fees to be paid annually.

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

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

Debt Service Fund Revenues Highlights

- In 2015, property taxes allocated for debt service were \$50.4 million, approximately \$4.8 million more than 2014.
- Interest earned was approximately \$30 thousand; \$23 thousand more than the prior year due to improving market conditions for investing in the short term.

Debt Service Fund Expenditures Highlights

- Debt service expenditures for 2015 debt service and fees were \$46 million, of which \$291 thousand was part of bond refunding transactions. Expenditures were \$2.1 million higher than in 2014.

2007 Road Bond Capital Project Fund

The 2007 Road Bond Capital Project Fund is used to account for proceeds of road bonds authorized by voters on November 6, 2007. The total authorized for roads and highways was \$235,600,000. Most of the authorized amount has been issued to-date (in seven series), beginning in 2008 and ending in 2015. The remainder of the bonds will be sold as needed. The total issued through September 30, 2015 is \$191,700,000:

- Series 2008: \$25,020,000 issued July 14, 2008
- Series 2009: \$10,070,000 issued September 29, 2009
- Series 2009B: \$ 5,590,000 issued September 29, 2009
- Series 2011: \$28,490,000 issued June 16, 2011
- Series 2012: \$31,365,000 issued June 14, 2012
- Series 2013A: \$25,665,000 issued June 1, 2013
- Series 2014: \$25,045,000 issued June 9, 2014
- Series 2015: \$40,455,000 issued August 18, 2015

In 2015 the fund balance increased by \$28.1 million; key factors in the change in fund balance are:

2007 Road Bond Capital Project Fund Revenues/ Other Financing Sources

- Investment earnings increased by \$20 thousand (5.9%) due to having more funds to invest and an improving investment market.
- Received bond proceeds and premiums of \$40.455 million.

2007 Road Bond Capital Project Fund Expenditures

- Capital outlay for road projects in 2015 was \$15.9 million, which is \$3 million more (23.3%) than in 2014.

Budgetary Highlights

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

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

The final amended budget for the General Fund expenditure appropriation was \$179,824,078, or \$75,370 more than the original adopted budget of \$179,748,708 (excluding transfers). Actual expenditures for 2015 were \$153.6 million or \$26.2 million (14.6%) less than the final amended budget.

General Fund revenues for 2015 were more than the estimate by \$8.5 million. This is highlighted as follows:

- Taxes – \$1.9 million higher
- Federal and state funds - \$1.7 million higher
- Fees and Charges for Services - \$3.6 million higher
- Interest – \$904 thousand higher
- Miscellaneous revenues - \$204 thousand higher

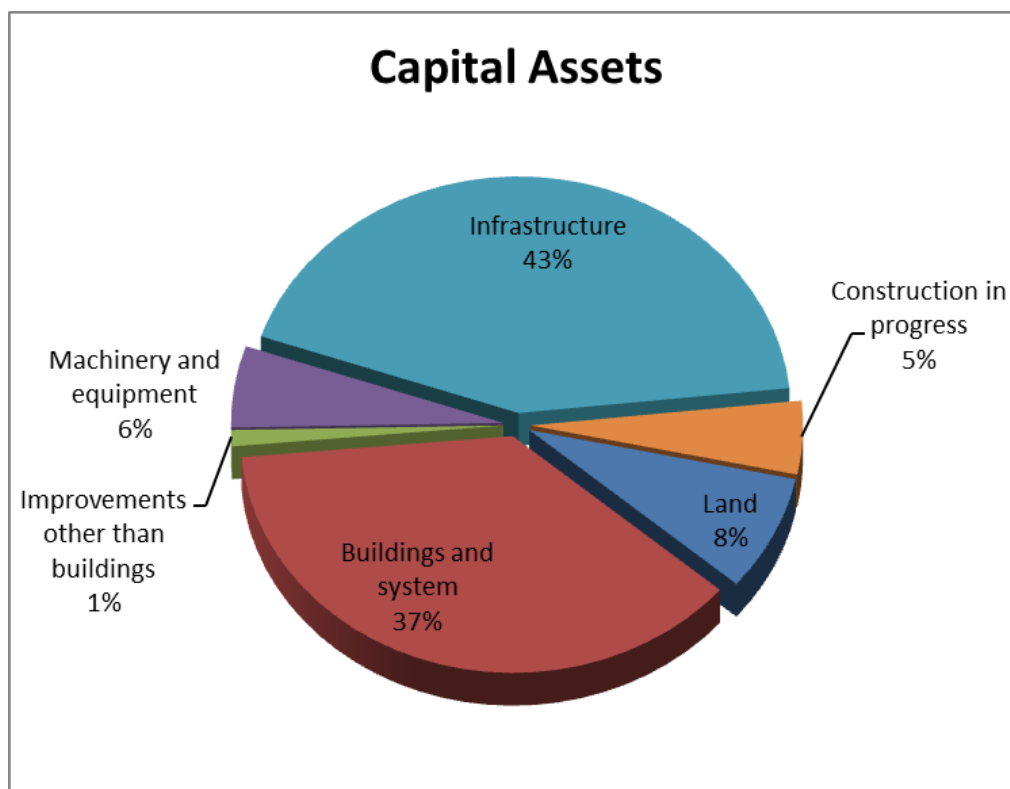
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2015, the departments that contributed to actual expenditures being \$26.2 million lower than budgeted expenditures were as follows:

- General administration was less than budget by \$9.2 million. Highlights about this budget variance are as follows:
 - Actual expenditures for the County Clerk were \$500 thousand less than budgeted expenditures in the Maintenance and Operating Category mostly due to a revised budget being established for archive and restoration (restricted funds) that was not utilized.
 - Actual expenditures for Non-Departmental were under budget by \$1.7 million in the salary and benefit category due to unused budget for temporary workers.
 - Actual expenditures were \$3.0 million under budget for Non-Departmental in the maintenance and operating category mostly due to maintenance contracts coming in well under budget (\$1.5 million) and unused contingency funds (\$946 thousand).
 - Actual expenditures for Non-Departmental Capital Replacement was under budget by \$1.2 million.
 - Risk Management was under budget by \$1.4 million due to budgeted funds not used to fund the Workers Compensation Fund and the County Liability Fund due to excess reserves.
 - Actual expenditures for Information Technology were \$311 thousand under budget in the maintenance and operating category.
 - Actual expenditures for Telecommunications in the maintenance and operating category were under budget by \$683 thousand.

- Housing Finance Corporation was under budget by \$539 thousand for its maintenance and operating category.
- Judicial actual expenditures were less than budget by \$1.0 million. Highlights regarding this budget variance are as follows:
 - The County Courts-at-Law utilized all but \$83 thousand of their \$3.1 million budget.
 - The County Court-at-Law Clerks had \$102 thousand remaining in their \$1.5 million salary and benefit budget at year end.
 - The District Courts had \$161 thousand unspent of their \$3.7 million combined budget at year end.
 - The Jury Services – District Clerk Department had \$261 thousand remaining of their \$379 thousand budget remaining at year end in maintenance and operating.
 - The Justice of the Peace departments left \$59 thousand of their combined \$2.3 million budget unspent.
- Financial administration actual expenditures were less than budget by \$288 thousand. Highlights of this budget variance are as follows:
 - Salaries and benefits came in under budget as follows:
 - Budget Director - \$29 thousand under budget
 - The Treasury Department - \$10 thousand under budget
 - The Tax Appraisal District - \$15 thousand under budget
 - Tax Assessor-Collector \$226 thousand under budget
- Legal actual expenditures for the District Attorney’s Office were less than budget by \$401 thousand under budget. This is highlighted as follows:
 - Salaries and benefits were lower than budgeted by \$309 thousand
 - Maintenance and operating was \$90 thousand less than budget at year end
- Public facilities expenditures were less than budget by \$2.1 million of the \$10.3 million budget. Highlights are as follows:
 - The Building Superintendent budget was \$900 thousand less than budget in the maintenance and operating category.
 - Permanent Improvement was \$1.0 million under budget in the maintenance and operating category.
- Equipment services expenditures were lower than budget by \$1.1 million primarily due to the maintenance and operating category coming in under budget.
- Public safety expenditures were lower than budget by \$1.2 million. Highlights of this budget variance are as follows:
 - The Jail Operations Department maintenance and operating budget was under budget by \$316 thousand in the maintenance and operating category which was due to left over at year end in the food supplies account.
 - The Minimum Security Operations maintenance and operating expenditures were \$99 thousand under budget in the maintenance and operating category.
 - Homeland Security was \$321 thousand under budget in the salaries and benefit category.

- Health and welfare expenses were \$439 thousand under budget, of which most was due to inmate health coming in under budget (\$192 thousand), Substance Abuse salaries and benefits (\$59 thousand), and Mental Health and Retardation maintenance and operating (\$118 thousand).
- Capital outlay, which is presented separately from functional activities, was \$10.4 million under budget, of which \$4.4 million was for IT projects being rolled over to future years, \$911 thousand for Telecommunication projects, \$3.5 million was for Permanent Improvement projects, and \$1.1 million was for Equipment Services Department.

Capital Assets and Debt Administration



Capital Assets As of September 30 (\$ in thousands)		
	2015	2014
Land	\$ 32,779	\$ 32,771
Buildings and system	259,191	258,913
Improvements other than buildings	8,100	7,526
Machinery and equipment	75,398	70,690
Infrastructure	307,899	293,747
Construction in progress	20,743	19,730
Total capital assets	704,110	683,377
Less: Accumulated Depreciation	(290,407)	(263,718)
Total capital assets	\$413,703	\$ 419,659

Capital Assets

The County's investment in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2015, was \$413.7 million, a decrease of \$6.0 million from 2014.

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 2015 are:

- Added purchases of \$6.8 million to Machinery and Equipment; purchases were offset by \$2.3 million in items written off when sold as surplus or traded in.
- Infrastructure increased by \$14.1 million, primarily for road construction.
- Construction in Progress increased by a net of \$747 thousand
- Accumulated depreciation net increase of \$26.6 million.

Long-term Debt

At September 30, 2015, the County had \$402.8 million in outstanding debt, an increase of \$11.4 million (2.9%).

In 2015, the County:

- Issued \$2.3 million for park/open space projects
- Issued \$40.5 million for road and bridge projects
- New issues refunded \$28 million in existing debt to take advantage of savings due to lower interest rates.
- Paid \$29.5 million in debt service principal and \$16.2 million in interest to service debt.

Long-Term Debt by Intended Use of Proceeds As of September 30 (\$ in thousands)		
	<u>2015</u>	<u>2014</u>
Road and Bridge Projects	\$ 289,530	\$ 270,355
Public Facilities/Park Projects	<u>113,265</u>	<u>121,055</u>
Total Long-Term Debt	<u>\$ 402,795</u>	<u>\$ 391,410</u>

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

Economic Factors

The following economic factors are reflected in the 2015 General Fund and other budgets:

- The percentage increase in net taxable real property assessed value during 2015 (for 2016 tax assessments) was 11.4% (2014 increase was 9.6%).
- The average unemployment rate in Collin County for 2015 was 3.5% (4.6% in 2014), which is lower than it has been since the year 2000.

Collin County relies on property taxes for operations since over 75% of the County's total revenues come from property taxes. Over the past few decades, the County has experienced consistent large increases (from 5% to 12%) in taxable values with the exception of 2009 when the County experienced a slight decrease. After 2009, increases have slowly increased back up to levels seen in recent decades. In 2015 the County experienced a 11.4% increase in the net taxable value. After experiencing an unemployment rate recent-year high of 7.8% in 2009, the rate has consistently decreased each year to its current rate of 3.5%. The County is experiencing a rapidly increasing population growth as it has been accustomed to in the past few decades. This year the County added over 30,000 residents, an average of 83 people per day. The County continues to aggressively invest in road and bridge projects across the County to meet the transportation needs of its residents and businesses to make the County an attractive place to live, to work and to do business.

During 2015, there were 30,463 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 recently opened a facility in Richardson fully within the County that is expected to employ 10,000 people and bring another 40,000 people to the area. Federal Express is planning on constructing a facility in Frisco that will bring in another 1,500 jobs. Toyota is moving their national headquarters to Plano which will be built on the county line between Collin and Denton Counties. JP Morgan Chase is planning on building a facility which will bring 6,000 jobs. The new Dallas Cowboys practice facility is under construction in Frisco which is bringing thousands of jobs into the County. Collin County is poised to be one of the fastest growing counties in the nation in upcoming years, just as the County has been in recent decades. In the last ten years the County added 194,741 people, an increase of 28.2%. The rate and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

The 2010 Census showed the County population at 782,341 as of April 1, 2011. The 2010 Census 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, 2015 is 885,241 according to the Bureau of Economic Analysis which is an increase of 102,910 or 13.2% 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. In 2009, the State sold the rights to the Sam Rayburn Tollway (State Highway 121) to the North Texas Tollway Authority. The Sam Rayburn Tollway was dedicated in 2011 and now provides easy access to the DFW International Airport, Fort Worth and points west.

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

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

Revenues estimates in 2016 total \$310.5 million, an increase of 3.0% over the 2015 adopted budgeted estimates of \$301.5 million. Property taxes of \$215.5 million account for 69.4% of the County's revenue estimates for 2016.

The County's expenditure budget for 2015, which includes expenditures and transfers out, totals \$310.5 million. The General Fund expenditure budget for 2016 is \$183.0 million or 58.9% of the total adopted budget. An amount of \$52.3 million (16.9% of the total) is budgeted for debt services.

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

Health care for indigent residents of Collin County is a major economic consideration for the County. Grants to community agencies that began in 2008 and continued in 2015 have helped the county to provide preventative and minor medical care in cities where the indigent population is located. Increasing medical care cost has contributed to the increasing demands on County resources to provide the same level of services offered in prior years. The Health Care Task Force continues to work with local providers and the County to ensure appropriate recommendations and decisions concerning the future availability of service and care. Medicaid 1115 plans are being put in place, with the County as the anchor county in a new state regional provider.

As of September 30, 2015, the unassigned fund balance for the General Fund was \$107.2 million, which is 34.4% of the General Fund expenditure budget for 2016 or 224 operating days. In 2015, the Commissioners Court committed \$50 million of the fund balance for transportation projects, which reduced the unassigned fund balance. When combined with committed funds, in which the Commissioners Court can control, the fund balance is \$181.2 million or 58.4% of the General Fund budget, or 213 operating days of fund balance which is in control of the governing body. The County has eliminated all long-term unfunded liabilities from employee retirement and health care benefits by changing policies and using excess reserves to pay down the liabilities. As such, the County is in excellent shape to endure a future economic downturn; however, the economy of the County continues to thrive despite the sluggish recovery of the national economy. The County will continue to closely monitor its expenditures to ensure that taxpayer dollars are spent wisely and in accordance with sound fiscal management policies.

In June of 2015, the County issued bonds of \$2.295 million for park and open space projects as well as \$40.5 million for road and bridge projects. The County partners with cities located within the county to enhance parks and transportation for citizens across the County. There are additional bond issues planned next year that have been approved by voters.

In 2006, the County began a partnership with 11 other large counties to customize and implement a new case management software system. This is a multi-year project, with specific groups being implemented over a five year period. The sheriff's office and jail administration were completed in December 2011. In 2013, the County was awarded a \$436 thousand grant by the Texas Indigent Defense Commission (TIDC) to continue to enhance this software to improve the processes for appointing and tracking information for providing attorneys to indigents. This project implementation has continued through 2015.

Additional projects include:

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

The property tax rate for 2016 was lowered to \$0.225 per \$100 from \$0.235 per \$100 of valuation in 2015. Property owners continue to benefit from one of the lowest county tax rates in the state. The expected growth of the County and related increases in property values should be sufficient to fund County operations for the time being. Collin County is in excellent fiscal condition to endure any future revenue shortfalls, should they occur; however, significant revenue shortfalls are unlikely due to the vibrant economic activity occurring within the County. Future fiscal pressures from rising health care costs along with changing health care laws, demand for constituent services and costs of road construction could place pressure on the low tax rate in future years.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

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COLLIN COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 86,496,558	\$ 1,510,272	\$ 88,006,830	\$ 129,466
Investments	358,576,661	22,807,092	381,383,753	-
Receivables (net of allowance for uncollectibles)	10,923,106	100	10,923,206	-
Prepaid expenses	465,839	-	465,839	-
Internal balances	39,149,713	(39,149,713)	-	-
Inventories	3,190,363	-	3,190,363	-
Net pension asset	44,529,761	-	44,529,761	-
Capital assets (net of accumulated depreciation):				
Land	22,993,969	9,785,045	32,779,014	-
Buildings and system	152,460,571	1,969,381	154,429,952	-
Improvements other than buildings	4,576,482	-	4,576,482	-
Machinery and equipment	22,833,512	194,491	23,028,003	-
Infrastructure	178,146,281	-	178,146,281	-
Construction in progress	14,473,782	6,269,412	20,743,194	-
Total assets	<u>938,816,598</u>	<u>3,386,080</u>	<u>942,202,678</u>	<u>129,466</u>
Deferred outflows of resources:				
Deferred charge on refundings	887,420	-	887,420	-
Deferred outflows - pension	12,653,389	-	12,653,389	-
Total deferred outflows of resources	<u>13,540,809</u>	<u>-</u>	<u>13,540,809</u>	<u>-</u>
Liabilities:				
Accounts payable and other current liabilities	17,339,451	62,796	17,402,247	121,744
Due to other governments	178,159	-	178,159	-
Unearned revenue	3,095,810	-	3,095,810	-
Noncurrent liabilities:				
Due within one year	42,921,368	-	42,921,368	-
Due in more than one year	406,647,573	-	406,647,573	-
Total liabilities	<u>470,182,361</u>	<u>62,796</u>	<u>470,245,157</u>	<u>121,744</u>
Deferred inflows of resources:				
Deferred inflows - pension	292,582	-	292,582	-
Total deferred inflows of resources	<u>292,582</u>	<u>-</u>	<u>292,582</u>	<u>-</u>
Net position				
Net investment in capital assets	247,994,400	18,218,330	266,212,730	-
Restricted for:				
Debt service	17,774,542	-	17,774,542	-
Health Care Foundation	6,539,751	-	6,539,751	-
Parks	27,234	-	27,234	-
Grant programs	437,229	-	437,229	-
County Roads and Bridges	26,754,663	-	26,754,663	-
Judicial System	7,697,248	-	7,697,248	-
Law Enforcement	2,249,009	-	2,249,009	-
Administration and Elections	8,440,185	-	8,440,185	-
Unrestricted (deficit)	163,968,203	(14,895,046)	149,073,157	7,722
Total net position	<u>\$ 481,882,464</u>	<u>\$ 3,323,284</u>	<u>\$ 485,205,748</u>	<u>\$ 7,722</u>

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

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COLLIN COUNTY, TEXAS
Statement of Activities
For the Fiscal Year Ended September 30, 2015

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	\$ 33,017,988	\$ 9,918,595	\$ 291,521	\$ -	\$(22,807,872)	\$ -	\$(22,807,872)	
Judicial	16,972,363	4,931,901	832,745	-	(11,207,717)	-	(11,207,717)	
Financial administration	10,775,737	3,413,458	-	-	(7,362,279)	-	(7,362,279)	
Legal	10,954,404	281,233	193,574	-	(10,479,597)	-	(10,479,597)	
Public facilities	19,848,774	-	75,123	298	(19,773,353)	-	(19,773,353)	
Equipment services	1,895,982	-	13,212	-	(1,882,770)	-	(1,882,770)	
Public safety	58,502,107	10,296,172	3,434,217	220,707	(44,551,011)	-	(44,551,011)	
Public transportation	40,522,784	17,420,094	3,292,105	1,445	(19,809,140)	-	(19,809,140)	
Health and welfare	19,318,848	326,213	5,715,011	-	(13,277,624)	-	(13,277,624)	
Culture and recreation	4,067,222	6,517	298,336	301,953	(3,460,416)	-	(3,460,416)	
Conservation	257,791	-	-	-	(257,791)	-	(257,791)	
Interest and fiscal charges	14,242,770	-	436,198	-	(13,806,572)	-	(13,806,572)	
Total governmental activities	230,376,770	46,594,183	14,582,042	524,403	(168,676,142)	-	(168,676,142)	
Business-type activities:								
Public safety	1,242,533	1,553,928	-	-	-	311,395	311,395	
Public transportation	-	-	-	-	-	-	-	
Total business-type activities	1,242,533	1,553,928	-	-	-	311,395	311,395	
Total primary government	231,619,303	48,148,111	14,582,042	524,403	(168,676,142)	311,395	(168,364,747)	
Component unit:								
Health and welfare	44,891	-	48,000	-				3,109
Total component unit	\$ 44,891	\$ -	\$ 48,000	\$ -				3,109
General revenues								
Property taxes					205,739,967	-	205,739,967	-
Mixed beverage tax					3,713,570	-	3,713,570	-
Unrestricted investment earnings					1,971,872	6,164	1,978,036	88
Miscellaneous					139,311	-	139,311	-
Total general revenues and extraordinary item					211,564,720	6,164	211,570,884	88
Change in net position					42,888,578	317,559	43,206,137	3,197
Net position - beginning of year, as previously stated					385,067,017	3,005,725	388,072,742	4,525
Restatement for GASB 68 Implementation					53,926,869	-	53,926,869	-
Net position - beginning of year, restated					438,993,886	3,005,725	441,999,611	4,525
Net position - end of year					\$ 481,882,464	\$ 3,323,284	\$ 485,205,748	\$ 7,722

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

COLLIN COUNTY, TEXAS

Balance Sheet Governmental Funds September 30, 2015

	General Fund	General Road and Bridge	Health Care Foundation	RTR - Outer Loop
Assets				
Cash	\$ 43,466,635	\$ 8,389,250	\$ 376,835	\$ 552
Investments	148,355,614	17,782,394	6,327,785	3,154,372
Receivables:				
Taxes (net of allowance for uncollectibles)	2,759,268	66,569	-	-
Fines and fees	1,536,613	1,112,171	-	-
Due from other governments	1,654,649	109,792	-	-
Due from other funds	923,166	-	-	-
Advances to other funds	37,232,505	-	-	-
Interest	333,594	-	26,740	-
Miscellaneous	141,389	55,894	2,088	-
Inventories	592,005	2,598,358	-	-
Total assets	<u>\$ 236,995,438</u>	<u>\$ 30,114,428</u>	<u>\$ 6,733,448</u>	<u>\$ 3,154,924</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts payable	\$ 3,491,708	\$ 275,727	\$ 103,671	\$ 80,000
Payroll related costs payable	4,862,964	161,188	64,498	-
Lease deposits payable	-	-	25,528	-
Due to other governments	177,253	15	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	3,074,924
Total liabilities	<u>8,531,925</u>	<u>436,930</u>	<u>193,697</u>	<u>3,154,924</u>
Deferred Inflows of Resources:				
Unavailable revenue - fines and fees	1,536,613	1,112,171	-	-
Unavailable revenue - property taxes	2,304,124	63,341	-	-
Total deferred inflows of resources	<u>3,840,737</u>	<u>1,175,512</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	37,924,510	2,598,358	-	-
Restricted	5,901,653	25,903,628	6,539,751	-
Committed	74,037,660	-	-	-
Unassigned	106,758,953	-	-	-
Total fund balances	<u>224,622,776</u>	<u>28,501,986</u>	<u>6,539,751</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 236,995,438</u>	<u>\$ 30,114,428</u>	<u>\$ 6,733,448</u>	<u>\$ 3,154,924</u>

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

Grants	Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ 2,705,194	\$ 44,272	\$ 24,055,905	\$ 3,031,355	\$ 82,069,998
-	16,635,695	110,426,390	50,117,354	352,799,604
-	918,646	-	-	3,744,483
-	-	-	-	2,648,784
1,066,836	-	-	32,539	2,863,816
-	-	-	-	923,166
-	-	562,151	1,355,057	39,149,713
-	8,255	30,116	-	398,705
1,821	168,149	-	505,506	874,847
-	-	-	-	3,190,363
<u>\$ 3,773,851</u>	<u>\$ 17,775,017</u>	<u>\$ 135,074,562</u>	<u>\$ 55,041,811</u>	<u>\$ 488,663,479</u>
\$ 2,698,627	\$ 475	\$ 336,975	\$ 1,074,929	\$ 8,062,112
50,423	-	-	29,537	5,168,610
-	-	-	-	25,528
891	-	-	-	178,159
923,166	-	-	-	923,166
20,886	-	-	-	3,095,810
<u>3,693,993</u>	<u>475</u>	<u>336,975</u>	<u>1,104,466</u>	<u>17,453,385</u>
-	-	-	-	2,648,784
-	769,366	-	-	3,136,831
<u>-</u>	<u>769,366</u>	<u>-</u>	<u>-</u>	<u>5,785,615</u>
-	-	562,151	1,355,057	42,440,076
79,858	17,005,176	134,175,436	52,582,288	242,187,790
-	-	-	-	74,037,660
-	-	-	-	106,758,953
<u>79,858</u>	<u>17,005,176</u>	<u>134,737,587</u>	<u>53,937,345</u>	<u>465,424,479</u>
<u>\$ 3,773,851</u>	<u>\$ 17,775,017</u>	<u>\$ 135,074,562</u>	<u>\$ 55,041,811</u>	<u>\$ 488,663,479</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, 2015

Total fund balances – governmental funds		\$ 465,424,479
Amounts reported for governmental activities in the statement of net position are different because:		
Prepaid capital project construction payments made to construct assets owned by other local governments.		465,839
The net pension asset is not an available resource and, therefore, is not reported in the funds.		44,529,761
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
These capital assets (net of accumulated depreciation) consist of:		
Land	\$ 22,993,969	
Buildings and systems	152,460,571	
Improvements other than buildings	4,576,482	
Machinery and equipment	22,833,512	
Infrastructure	178,146,281	
Construction in progress	<u>14,473,782</u>	
Total capital assets		395,484,597
Some amounts deferred in the funds were recorded in a different fiscal year than the current year:		
Fines and fees earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	\$ 2,648,784	
Property taxes earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	<u>3,136,831</u>	
Total deferred inflows - unavailable		5,785,615
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.		5,535,013
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	\$(4,046,095)	
Bonds, notes and loans payable	(402,795,000)	
Compensated absences	(6,816,100)	
Unamortized bond premiums	<u>(34,933,872)</u>	
Total liabilities		(448,591,067)
Deferred outflows and inflows of resources related to pensions and refundings are not reported in the funds.		
Deferred outflows related to pensions	\$ 12,653,389	
Deferred inflows related to pensions	(292,582)	
Deferred charge on refundings	<u>887,420</u>	<u>13,248,227</u>
Net position of governmental activities		<u>\$ 481,882,464</u>

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

COLLIN COUNTY, TEXAS

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For The Year Ended September 30, 2015

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Revenues:			
Property taxes	\$ 151,460,667	\$ 3,489,987	\$ -
Licenses and permits	531,461	4,847	-
Federal and state funds	6,063,917	-	614,496
Fees and charges for services	20,195,061	17,380,932	192,572
Fines and forfeitures	1,563,381	1,915,569	-
Other local government funds	-	101,113	-
Rental revenues	309,846	-	1,073,191
Interest	1,413,467	34,144	57,748
Miscellaneous	474,737	59,337	20,683
Total revenues	<u>182,012,537</u>	<u>22,985,929</u>	<u>1,958,690</u>
Expenditures:			
Current:			
General administration	28,280,176	-	-
Judicial	15,813,230	-	-
Financial administration	10,916,379	-	-
Legal	11,030,568	-	-
Public facilities	10,328,973	-	95,325
Equipment services	1,664,746	-	-
Public safety	56,077,253	-	-
Public transportation	-	16,511,948	-
Health and welfare	13,316,087	-	3,026,806
Culture and recreation	835,181	-	-
Conservation	263,301	-	-
Capital outlay:	5,091,020	958,730	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Advance refunding escrow	-	-	-
Total expenditures	<u>153,616,914</u>	<u>17,470,678</u>	<u>3,122,131</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28,395,623</u>	<u>5,515,251</u>	<u>(1,163,441)</u>
Other financing sources (uses):			
Transfers in	4,610	-	-
Transfers out	(489,575)	-	-
Sale of assets	70,013	251,104	-
Debt issuance	-	-	-
Refunding escrow payments	-	-	-
Premium (discount) on sale of bonds	-	-	-
Total other financing sources (uses)	<u>(414,952)</u>	<u>251,104</u>	<u>-</u>
Net change in fund balances	27,980,671	5,766,355	(1,163,441)
Fund balances – beginning	196,642,105	22,735,631	7,703,192
Fund balances – ending	<u>\$ 224,622,776</u>	<u>\$ 28,501,986</u>	<u>\$ 6,539,751</u>

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

RTR - Outer Loop	Grants	Debt Service	2007 Road Bond	Other Governmental Funds	Total
\$ -	\$ -	\$ 50,370,978	\$ -	\$ 21,883	\$ 205,343,515
-	-	-	-	-	536,308
111,927	8,538,175	436,199	-	328,467	16,093,181
-	9,952	-	-	4,158,206	41,936,723
-	-	-	-	387,813	3,866,763
-	-	-	-	-	101,113
-	-	-	-	-	1,383,037
-	-	29,928	350,613	76,173	1,962,073
-	148,143	-	-	21,900	724,800
<u>111,927</u>	<u>8,696,270</u>	<u>50,837,105</u>	<u>350,613</u>	<u>4,994,442</u>	<u>271,947,513</u>
-	125,482	-	-	951,625	29,357,283
-	31,617	-	-	1,558,678	17,403,525
-	-	-	-	-	10,916,379
-	119,002	-	-	91,908	11,241,478
-	-	-	-	34,716	10,459,014
-	-	-	-	-	1,664,746
-	2,467,684	-	-	673,604	59,218,541
-	3,004,164	-	-	-	19,516,112
-	3,072,710	-	-	-	19,415,603
-	-	-	-	-	835,181
-	-	-	-	-	263,301
111,927	15,180	-	15,900,128	10,599,891	32,676,876
-	-	29,490,000	-	-	29,490,000
-	-	16,222,884	-	-	16,222,884
-	-	271,603	-	-	271,603
-	-	20,000	-	-	20,000
<u>111,927</u>	<u>8,835,839</u>	<u>46,004,487</u>	<u>15,900,128</u>	<u>13,910,422</u>	<u>258,972,526</u>
-	(139,569)	4,832,618	(15,549,515)	(8,915,980)	12,974,987
-	141,212	-	-	350,000	495,822
-	(5)	-	-	(6,242)	(495,822)
-	17	-	186,168	-	507,302
-	-	28,000,000	40,455,000	2,295,000	70,750,000
-	-	(29,875,000)	-	-	(29,875,000)
-	-	2,189,352	3,033,000	5,000	5,227,352
-	141,224	314,352	43,674,168	2,643,758	46,609,654
-	1,655	5,146,970	28,124,653	(6,272,222)	59,584,641
-	78,203	11,858,206	106,612,934	60,209,567	405,839,838
<u>\$ -</u>	<u>\$ 79,858</u>	<u>\$ 17,005,176</u>	<u>\$ 134,737,587</u>	<u>\$ 53,937,345</u>	<u>\$ 465,424,479</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 Fiscal Year Ended September 30, 2015

Net change in fund balances – governmental funds		\$ 59,584,641
Amounts reported for governmental activities in the statement of activities are different because:		
Capital asset purchases are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated lives as depreciation expense. In the current period, these amounts are:		
Capital assets additions	\$ 23,728,935	
Capital assets decreases	(951,564)	
Depreciation expense for all capital assets	(29,368,089)	
Total change in capital assets activity		(6,590,718)
Bond proceeds provide current financial resources. However, in the statement of activities, some items do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:		
Debt issuance and refunding increases long-term debt in statement of net position.	\$(70,750,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	59,365,000	
Bond premiums and bond discounts require the use of current financial resources but are amortized over the life of the bond in the statement of activities.	(2,948,731)	
Total long-term debt		(14,333,731)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues over expenditures of the internal service funds is reported with the governmental activities.		
		341,229
Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. The change in these revenues are as follows:		
Property taxes	\$ 396,452	
Fines and forfeitures	607,884	
Total changes in revenues		1,004,336
Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The change in these expenditures are as follows:		
Interest owed but not yet paid	\$(6,904)	
Compensated absences	(73,974)	
Pension	2,963,699	
Total changes in long-term liabilities		2,882,821
Change in net position of governmental activities		\$ 42,888,578

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

COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2015

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Assets:				
Current assets:				
Cash	\$ 1,432,935	\$ 77,337	\$ 1,510,272	\$ 4,426,562
Investments	21,731,790	1,075,302	22,807,092	5,777,058
Receivables:				
Miscellaneous receivables	-	100	100	392,468
Total current assets	23,164,725	1,152,739	24,317,464	10,596,088
Capital assets (net of accumulated depreciation):				
Land	9,785,045	-	9,785,045	-
Buildings and systems	-	1,969,381	1,969,381	-
Machinery and equipment	-	194,491	194,491	-
Construction in progress	6,269,412	-	6,269,412	-
Total capital assets	16,054,457	2,163,872	18,218,329	-
Total assets	39,219,182	3,316,611	42,535,793	10,596,088
Liabilities:				
Current liabilities:				
Accounts payable	-	42,926	42,926	3,115,154
Payroll payable	-	19,870	19,870	6,532
Claims payable	-	-	-	1,939,389
Total current liabilities	-	62,796	62,796	5,061,075
Noncurrent liabilities:				
Advance from other funds	39,149,713	-	39,149,713	-
Total noncurrent liabilities	39,149,713	-	39,149,713	-
Total liabilities	39,149,713	62,796	39,212,509	5,061,075
Net position:				
Net investment in capital assets	16,054,458	2,163,872	18,218,330	-
Unrestricted (deficit)	(15,984,989)	1,089,943	(14,895,046)	5,535,013
Total net position	\$ 69,469	\$ 3,253,815	\$ 3,323,284	\$ 5,535,013

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, 2015

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Premiums	\$ -	\$ -	\$ -	\$ 28,148,513
Charges for services	-	1,407,312	1,407,312	-
Other	-	146,616	146,616	1,700,142
Total operating revenues	-	1,553,928	1,553,928	29,848,655
Operating expenses:				
Administration	-	1,116,334	1,116,334	2,736,148
Benefits	-	-	-	26,781,075
Materials and supplies	-	4,026	4,026	-
Depreciation	-	122,173	122,173	-
Total operating expenses	-	1,242,533	1,242,533	29,517,223
Operating income (loss)	-	311,395	311,395	331,432
Nonoperating revenues (expenses):				
Interest income	4,812	1,352	6,164	9,798
Total nonoperating revenues (expenses)	4,812	1,352	6,164	9,798
Income before contributions	4,812	312,747	317,559	341,230
Total net position – beginning	64,657	2,941,068	3,005,725	5,193,783
Total net position – ending	\$ 69,469	\$ 3,253,815	\$ 3,323,284	\$ 5,535,013

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, 2015

	Business-Type Activities			Governmental Activities
	Collin County	Animal	Total	Internal
	Toll Road	Safety	Enterprise Funds	Service Funds
	Authroity			
Cash flows from operating activities:				
Receipts from customers and users	\$ -	\$ 1,553,828	\$ 1,553,828	\$ 27,757,734
Insurance recovery	-	-	-	1,700,142
Administration costs	-	(1,705,514)	(1,705,514)	(2,736,149)
Benefits paid	-	-	-	(27,143,790)
Net cash provided by operating activities	-	(151,686)	(151,686)	(422,063)
Cash flows from capital financing activities:				
Purchases of capital assets	(285,208)	-	(285,208)	-
Net cash used by capital financing activities	(285,208)	-	(285,208)	-
Cash flows from investing activities:				
Sale (Purchases) of investments	(20,002,534)	225,867	(19,776,667)	226,827
Advance from other funds	20,199,938	-	20,199,938	-
Interest income	4,812	1,352	6,164	9,798
Net cash provided by investing activities	202,216	227,219	429,435	236,625
Net increase (decrease) in cash and cash equivalents	(82,992)	75,533	(7,459)	(185,438)
Cash and cash equivalents – October 1, 2014	1,515,927	1,804	1,517,731	4,612,000
Cash and cash equivalents – September 30, 2015	\$ 1,432,935	\$ 77,337	\$ 1,510,272	\$ 4,426,562
Reconciliation of operating loss to net cash provided (used) by operating activities:				
Operating loss	\$ -	\$ 311,395	\$ 311,395	\$ 331,432
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:				
Depreciation expense	-	122,173	122,173	-
Other nonoperating expenses	-	(162,691)	(162,691)	-
Change in intergovernmental receivable	-	(100)	(100)	(390,779)
Change in accounts payable	-	29,789	29,789	(363,526)
Change in payroll payable	-	3,281	3,281	810
Change in due to other funds	-	(169,126)	(169,126)	-
Change in advance from other funds	-	(283,407)	(283,407)	-
Total adjustments	-	(463,081)	(463,081)	(753,495)
Net cash used in operating activities	\$ -	\$ (151,686)	\$ (151,686)	\$ (422,063)
Schedule of non-cash capital and related financing activities:				
Contributions of capital assets	\$ 199,938	\$ -	\$ 199,938	\$ -

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

COLLIN COUNTY, TEXAS
Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2015

Assets

Cash	\$ 29,619,423
Investments	14,730,264
Assets held as security deposits	2,883,094
Receivables:	
Miscellaneous receivables	<u>48,541</u>
Total assets	<u><u>\$ 47,281,322</u></u>

Liabilities

Due to other governments	\$ 9,651,623
Due to others/vouchers payable	33,897,145
Cash bonds outstanding	3,716,028
Cash deposits outstanding	<u>16,526</u>
Total liabilities	<u><u>\$ 47,281,322</u></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, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(a) Reporting Entity

Primary Government

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

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

Blended Component Units

For reporting purposes, the Collin County Housing Finance Corporation (HFC), the Collin County Toll Road Authority (CCTRA) and the Collin County Health Care Foundation (HCF) are blended component units. The Commissioners Court member sit as the governing board of the HFC, CCTRA and HCF. The HFC issues single and multiple-family revenue bonds that are disclosed as conduit debt in Footnote IV (F) and provides grants to qualified entities that enhance housing affordability for citizens of the County with fees that were revenues for the HFC. There are no other financial operations or balances for this entity. Required financial reporting to show compliance is provided by the administrator, Bank of New York Mellon, acting as trustee for the various issues and overseeing legal compliance reporting. The HCF was organized under the Texas Nonprofit Corporation Act to assist the County by providing indigent health care. Financial activity is reported as a major special revenue fund within the governmental fund financial statements. The CCTRA was created to finance the future Outer Loop project within the County with future toll revenues once the construction is complete. The CCTRA is reported as an enterprise fund in the financial statements.

Discretely presented component unit

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

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

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

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

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the fiduciary funds are excluded from the government-wide financial statements. The General Fund, the General Road and Bridge Special Revenue Fund, the Regional Toll Road (RTR) – Outer Loop Fund, the Grants Fund, the Debt Service Fund and the 2007 Road Bond Fund meet the criteria or have been selected by management as *major governmental funds*. The Health Care Foundation Special Revenue Fund is being reported as a major fund even though it did not meet the requirement criteria because it serves a major function of the County that is of great interest to the public, 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 unavailable revenue. Property taxes levied prior to September 30, 2015, which were levied on October 1, 2014, have been assessed to finance the budget of the fiscal year beginning October 1, 2014. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2015, outstanding 60 days after year-end, are reflected as unavailable revenue and taxes receivable in the fund financial statements. Property taxes and interest earned as of September 30 and received within 60 days of year-end are accrued as income in the current period. Expenditures generally are recorded when a liability is incurred; however, debt service expenditures, claims and judgments, and compensated absences are recorded only when payment is due.

The County reports the following major governmental funds:

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

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

The **Health Care Foundation Special Revenue Fund** is used to account for receipts restricted for indigent health care and related expenditures as administered by the Collin County Health Care Foundation. The Health Care Foundation was created with the sale of the county hospital in 1983 with the intent of providing healthcare to indigents with investment earnings or until the fund is depleted. The Health Care Foundation owns some buildings in which all or sections of are leased to the County and to other organizations as an additional source of revenue. The fund also receives revenues from federal and state government sources.

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

The **Grants Fund** is a consolidation of grants funds to account for grant funding from various sources that is rolled up to a single fund for reporting purposes. All funds are used to operate grant programs.

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

The **2007 Road Bond Capital Project Fund** is used to account for proceeds from road bonds authorized by voters on November 6, 2007. Total authorized for roads and highways is \$235,600,000. Most of the bonds have been issued, and the remainder of the bonds are planned to be sold in 2016. The total sold through September 30, 2015 is \$191,700,000.

Series 2008:	\$25,020,000 issued July 14, 2008
Series 2009:	\$10,070,000 issued September 29, 2009
Series 2009B:	\$5,590,000 issued September 29, 2009
Series 2011:	\$28,490,000 issued June 16, 2011
Series 2012:	\$31,365,000 issued June 14, 2012
Series 2013A:	\$25,665,000 issued June 1, 2013
Series 2014:	\$25,045,000 issued June 9, 2014
Series 2015:	\$40,455,000 issued August 18, 2015

The **Collin County Toll Road Authority (CCTRA) Fund** is an enterprise fund which qualifies as a major fund. This fund is used to account for activity related to the Outer Loop project. Once the project is complete, it is the intention of the County to charge tolls as a revenue source to pay for construction and maintenance.

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

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

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

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

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

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

Agency Funds are used to account for situations where the County's role is strictly custodial in nature. These funds are held for various reasons being legal, contractual or operational. Examples of this are the courts often require funds to be held in trust by the County, the tax office collects funds on behalf of local governments and the state, and the Sheriff collects funds on behalf of inmates to make purchases in the Commissary. As a result, all assets reported in an Agency Fund are offset by a liability to the party or entity on whose behalf the assets are held.

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

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

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

(1) Cash and Investments

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

The County and its component units report investments at fair value in accordance with provisions of GASB Statement Number 31. All investment income is recognized as revenue in the appropriate fund's statement of activity and/or statement of revenues, expenditures and changes in fund balance.

(2) Receivables and Payables

Accounts Receivable

Property taxes are recognized as revenues in the period for which the taxes are levied, regardless of the lien date. Property taxes for the County are levied based on taxable value on the lien date of January 1 prior to September 30 of the same year. They become due October 1 of that same year and delinquent after January 31 of the following year with the exception of homeowners over 65 who have the option of making quarterly tax payments. Accordingly, receivables and revenues for prior-year levies delinquent at year-end and outstanding 60 days after year end are reflected on the government-wide 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 unearned revenue in the fund statements.

Receivables are shown net of an allowance for uncollectibles.

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

(3) Inventories and Pre-paid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are normally recorded as prepaid items in both government-wide and fund financial statements. The government-wide statements show prepaid expenses of \$465,839. This amount is comprised of payments to cities within the County in which the County agreed to pay half of road projects in which the projects are not complete.

(4) Restricted Equity

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

(5) Capital Assets – Primary Government

Capital assets, which include land, buildings and improvements, equipment, and infrastructure, are reported in the government-wide financial statements. Capital assets in the equipment category are defined as equipment with an acquisition value of \$5,000 or more. Infrastructure assets include County-owned roads, bridges, signs, and improvements to land. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

(6) Compensated Absences

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

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

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

(7) Long-term Obligations

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

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

(8) Pension

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

(9) Unemployment and Workers' Compensation Benefits

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

(10) Fund Equity

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

1. Nonspendable Fund Balance

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

Fund Balances:

Nonspendable:

General Fund:

Advances:

Collin County Toll Road Authority	\$ 37,232,505
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North Texas Groundwater Conservation District	100,000
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Inventories	<u>592,005</u>
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Total General Fund	<u>\$ 37,924,510</u>
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General Road and Bridge Fund:

Inventories	<u>2,598,358</u>
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Other Governmental Funds:

Advances:

Collin County Toll Road Authority	<u>1,917,208</u>
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Total Nonspendable	<u><u>\$ 42,440,076</u></u>
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2. Restricted Fund Balance

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

Fund Balances:

Restricted

General Fund:

Housing Finance Corporation	\$	242,711	
Records Archive		5,222,542	
District Court Records Technology		<u>436,400</u>	
Total General Fund			\$ <u>5,901,653</u>

General Road and Bridge			
Public transportation		<u>25,903,629</u>	

Healthcare Foundation			
Indigent healthcare		<u>6,539,751</u>	

Debt Service Funds			
Debt service activity		<u>17,005,176</u>	

2007 Road Bond			
Road and bridge projects		<u>134,175,436</u>	

Other Governmental Funds:

General administration	18,628,572		
Judicial	7,477,072		
Financial administration	2		
Legal	1,515,927		
Public facilities	1,556,024		
Public safety	956,639		
Public transportation	13,293,483		
Health and welfare	27,819		
Culture and recreation	<u>9,206,607</u>		

Total Other Governmental Funds			<u>52,662,145</u>
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Total Restricted			<u>\$ 242,187,790</u>
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3. Committed Fund Balance

Committed fund balance is the portion of fund balance that has self-imposed limitations placed by the Commissioners Court. The Commissioners Court ordered these restrictions with a Commissioners Court Order and in some cases adopted in the annual budget in separate funds for management which are rolled into the general fund for reporting. If these funds are not ordered to be committed in future years they will be merged back into the General Fund since it is part of the budget adoption and not shown as committed. Committed fund balance is reported in the governmental fund statements as follows:

Fund Balances:

Committed

General Fund

Encumbrance	\$	10,552,405	
Capital murder cases		2,000,000	
Special elections		200,000	
Utilities price spikes		500,000	
Highway 75 Project		50,000,000	
Permanent Improvement		10,785,255	
Total General Fund			\$ 74,037,660
Total Committed			\$ 74,037,660

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Budgetary Information

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

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

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

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

III. DETAILED NOTES ON ALL FUNDS

(a) Deposits and Investments

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

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

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

The County’s demand deposits, including certificates of deposit, are fully covered by collateral held by the County’s agents, Federal Reserve Bank of New York, or the Federal Home Loan Bank of Dallas, in the County’s name. The investments are comprised of various federal governmental agencies; 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 Legacy Texas Bank at all times. All other deposits are held in trust and are limited to individual accounts fully insured by FDIC.

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

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

1. Obligations including letters of credit of the United States or it’s agencies and Instrumentalities;
2. Direct obligations of this state or its agencies and instrumentalities;

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

The County participates in five Local Government Investment Pools: TexPool, TexSTAR, Logic, Texas Class and Texas Term. The State Comptroller oversees TexPool, with a third party managing the daily operations of the pool under contract. Although there is no regulatory oversight over TexSTAR, a Board, consisting of three directors representing participants, one from a management service providing investment services and one from a company providing participant service and marketing to the Board, maintains oversight responsibility. Logic, Texas Class and Texas Term are overseen by a Governing Board consisting of individuals elected from participating government entities in the pool.

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

The portfolio balances of all investments including cash equivalents for all funds at September 30, 2015, are as follows:

Type of Investment	
Local government investment pools	\$133,324,419
Federal agency bonds	57,276,595
Municipal bonds	20,338,608
Certificates of deposits	134,468,671
Money Market	<u>50,705,723</u>
Total investments	<u>\$396,114,016</u>

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

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

Credit Risk

The County's portfolio does not contain any investments in commercial paper or Corporate bonds other than what may be held in a local government investment pool (Logic, Texas Term and Texas Class). As of September 30, 2015, the local government pools (33.7% of the portfolio) were rated AAAm by Standard and Poor's. The federal agency bonds (14.5% of the portfolio) were rated AA+ by Standards and Poor's. The Municipal Bonds (5.1% of the portfolio) were rated AA or better by Standard and Poors. The Certificates of Deposits (33.9% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank of Dallas. All funds in money market accounts (12.8% of the portfolio) are FDIC insured or fully collateralized with securities held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County.

Interest Rate Risk

As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities not exceed five years for all investment types. The weighted average maturity for all securities was 0.977 years. All investments are normally held to maturity or until called.

(b) Deposits

The September 30, 2015, carrying amount of deposits was as follows:

<u>Bank Deposits</u>	
Governmental funds	\$ 82,069,998
Proprietary type funds	5,936,834
Fiduciary type funds	<u>29,619,423</u>
Total	<u><u>\$117,626,255</u></u>

Most of the funds are collateralized with securities or held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County as of September 30, 2015. All other funds are insured by the FDIC

c) *Property Taxes and Other Receivables*

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied prior to September 30, become due on October 1 and are delinquent after January 31 except for homeowners over 65 who have the option of paying their taxes quarterly. The County bills and collects its own property taxes as well as those for the:

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

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

Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Tax Assessor/Collector's Agency Fund. Tax collections are recorded net of the entities' related collection commission paid to the County in this Agency Fund according to the levy year for which the taxes are collected. Tax collections deposited for the County are distributed on a monthly basis to the General Fund, General Road and Bridge Fund, and Debt Service Fund of the County. Special assessment taxes of \$21,833 were recorded on a non-major fund, the 1995 Road Bond Capital Project Fund. This property tax distribution is prorated based upon the tax rate established for each fund by order of the Commissioners Court for the tax year for which the collections are made.

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

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

(d) Receivables

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

	Health Care							
	General Road and Bridge		Foundation Special Revenue		Debt Service		2007 Road	Non-Major
	General Fund	Revenue Fund	Fund	Funds	Fund	Bond	Funds	
Receivables:								
Taxes	\$ 2,869,179	\$ 69,220	\$ -	\$ -	\$ 955,239	\$ -	\$ -	
Fines and Fees	3,920,265	2,837,413	-	-	-	-	-	
Due from other governments	1,654,649	109,792	-	1,066,836	-	-	32,539	
Due from other funds	923,166	-	-	-	-	-	-	
Advance to other funds	37,232,505	-	-	-	-	562,151	1,355,057	
Interest	333,594	-	26,740	-	8,255	30,116	-	
Miscellaneous	141,389	55,894	2,088	1,821	168,149	-	505,506	
Gross receivables	47,074,747	3,072,319	28,828	1,068,657	1,131,643	592,267	1,893,102	
Less allowance for uncollectible	2,493,563	1,727,893	-	-	36,593	-	-	
Net receivables	\$ 44,581,184	\$ 1,344,426	\$ 28,828	\$ 1,068,657	\$ 1,095,050	\$ 592,267	\$ 1,893,102	

(f) Capital Assets

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

Many road projects and technology improvement projects have been ongoing in 2015. A summary of changes in capital assets follows:

	Beginning balance	Increases	Decreases	Transfers	Ending balance
Governmental activities:					
Capital assets, not depreciated:					
Land	\$ 23,005,019	\$ 27,389	\$ (38,439)	\$ -	\$ 22,993,969
Construction in progress	13,726,918	3,401,101	(2,454,299)	(199,938)	14,473,782
Historical treasures	89,760	-	-	-	89,760
Total capital assets, not depreciated:	<u>36,821,697</u>	<u>3,428,490</u>	<u>(2,492,738)</u>	<u>(199,938)</u>	<u>37,557,511</u>
Capital assets, being depreciated:					
Buildings	256,066,233	277,605	-	-	256,343,838
Improvements other than buildings	7,525,556	574,141	-	-	8,099,697
Machinery and equipment	70,512,034	6,826,796	(2,282,006)	-	75,056,824
Infrastructure	293,746,503	15,386,938	(1,234,352)	-	307,899,089
Total assets being depreciated	<u>627,850,326</u>	<u>23,065,480</u>	<u>(3,516,358)</u>	<u>-</u>	<u>647,399,448</u>
Less accumulated depreciation for:					
Buildings	(95,448,923)	(8,434,344)	-	-	(103,883,267)
Improvements other than buildings	(3,210,762)	(312,453)	-	-	(3,523,215)
Machinery and equipment	(48,510,538)	(6,071,316)	2,268,782	-	(52,313,072)
Infrastructure	(115,735,772)	(14,549,977)	532,941	-	(129,752,808)
Total accumulated depreciation	<u>(262,905,995)</u>	<u>(29,368,090)</u>	<u>2,801,723</u>	<u>-</u>	<u>(289,472,362)</u>
Net capital assets, being depreciated	<u>364,944,331</u>	<u>(6,302,610)</u>	<u>(714,635)</u>	<u>-</u>	<u>357,927,086</u>
Governmental activities, capital assets	<u>\$ 401,766,028</u>	<u>\$ (2,874,120)</u>	<u>\$ (3,207,373)</u>	<u>\$ (199,938)</u>	<u>\$ 395,484,597</u>
Business-type activities:					
Capital assets, not being depreciated					
Land	\$ 9,765,764	\$ 19,281	\$ -	\$ -	\$ 9,785,045
Construction in progress	6,003,487	65,987	-	199,938	6,269,412
Total capital assets, not depreciated	<u>15,769,251</u>	<u>85,268</u>	<u>-</u>	<u>199,938</u>	<u>16,054,457</u>
Capital assets, being depreciated:					
Buildings	2,846,799	-	-	-	2,846,799
Machinery and equipment	88,742	162,691	-	-	251,433
Total assets being depreciated	<u>2,935,541</u>	<u>162,691</u>	<u>-</u>	<u>-</u>	<u>3,098,232</u>
Less accumulated depreciation for:					
Buildings	(782,525)	(94,893)	-	-	(877,418)
Machinery and equipment	(29,663)	(27,279)	-	-	(56,942)
Total accumulated depreciation	<u>(812,188)</u>	<u>(122,172)</u>	<u>-</u>	<u>-</u>	<u>(934,360)</u>
Net capital assets, being depreciated	<u>2,123,353</u>	<u>40,519</u>	<u>-</u>	<u>-</u>	<u>2,163,872</u>
Business-type activities, capital assets	<u>\$ 17,892,604</u>	<u>\$ 125,787</u>	<u>\$ -</u>	<u>\$ 199,938</u>	<u>\$ 18,218,329</u>

Depreciation expense for FY 2015 was charged to functions/programs of the primary government as follows:

Depreciation:

Governmental activities:

General administration	\$ 3,197,991
Judicial	22,358
Financial administration	103,988
Legal	5,653
Public facilities	8,909,280
Equipment services	117,598
Public safety	1,068,216
Public transportation	15,758,596
Health and welfare	59,322
Culture and recreation	<u>125,087</u>

Total depreciation expense - governmental activities: \$ 29,368,089

Animal Safety:

Public facilities	94,893
Public safety	<u>27,279</u>

Total depreciation expense - business-type activities: \$ 122,172

Construction Commitments

Collin County has active construction projects as of September 30, 2015. 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	\$ 26,036,966
Public Facilities	<u>1,836,975</u>
Total	<u>\$ 27,873,941</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 were \$558,880,000. The County issued two new bond series. The Limited Tax Refunding and Permanent Improvement Bonds, Series 2015 was issued in an amount of \$2,295,000 to provide funding for park and open space projects and \$1,380,000 to take advantage of bond refunding opportunities. The Unlimited Tax Road & Refunding Bonds, Series 2015 issued in a total amount of \$40,455,000 to fund new road projects and \$26,620,000 to take advantage of refunding opportunities.

The following are general obligation bonds and tax notes outstanding at September 30, 2015, and are for governmental activities only:

Bond issue	Interest Rates	Year Issued	Maturity	Due as of September 30, 2015
Limited Tax Permanent Improvement Bond 2006	4.000% to 5.000%	2006	2026	\$ 1,615,000
Limited Tax Permanent Improvement Bond 2007	4.250% to 5.000%	2007	2027	205,000
Limited Tax Refunding and Permanent Improvement Bond 2008	3.625% to 5.000%	2008	2028	9,425,000
Limited Tax Refunding and Permanent Improvement Bond 2009	2.000% to 5.000%	2009	2025	23,165,000
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	3,025,000
Limited Tax Permanent Improvement Bonds 2011	3.000% to 4.250%	2011	2031	1,835,000
Limited Tax Refunding and Permanent Improvement Bonds 2012	2.000% to 5.000%	2012	2025	20,420,000
Limited Tax Permanent Improvement Bond 2013A	2.500% to 4.000%	2013	2033	2,045,000
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2013	2025	15,040,000
Limited Tax Refunding and Improvement Bond 2014	2.000% to 5.000%	2014	2034	22,825,000
Limited Tax Refunding and Permanent Improvement Bond 2015	2.000% to 4.000%	2015	2035	3,675,000
Unlimited Tax Road Bond 2006	4.000% to 5.000%	2006	2026	760,000
Unlimited Tax Road and Refunding Bond 2007	4.000% to 5.000%	2007	2027	18,705,000
Unlimited Tax Road Bond 2008	4.000% to 5.500%	2008	2028	30,785,000
Unlimited Tax Road and Refunding Bond 2009	2.000% to 5.000%	2009	2025	9,275,000
Unlimited Tax Road Build America Bond 2009B	4.600% to 6.300%	2009	2029	5,590,000
Unlimited Tax Refunding Bond 2010	2.000% to 5.000%	2010	2020	8,675,000
Unlimited Tax Road Bonds 2011	2.000% to 4.000%	2011	2029	24,910,000
Unlimited Tax Road and Refunding Bonds 2012	2.000% to 5.000%	2012	2032	48,045,000
Unlimited Tax Refunding Bonds 2013A	1.000% to 5.000%	2013	2033	36,150,000
Unlimited Tax Refunding Bonds 2013B	0.650% to 4.000%	2013	2025	15,300,000
Unlimited Tax Road Bond 2014	2.000% to 5.000%	2014	2034	24,260,000
Unlimited Tax Road and Refunding Bond 2015	2.000% to 5.000%	2015	2035	67,075,000
				<u>\$ 402,795,000</u>

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

\$ 1,615,000 – Liability as of September 30, 2015

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

\$ 205,000 – Liability as of September 30, 2015

Limited Tax Permanent Improvement and Refunding Bonds, Series 2008

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

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

\$ 2,200,000 – New issue (2003 Bond Election)

4,500,000 – New issue (2007 Bond Election)

10,015,000 – Refunding

\$16,715,000 – Total principal to be paid to bondholders

\$ 9,425,000 – Liability as of September 30, 2015

Limited Tax Refunding and Permanent Improvement Bonds, Series 2009
(new issue authorized by voters on November 6, 2007, issued September 29, 2009)

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

\$17,420,000 – New issue
12,660,000 – Refunding
\$30,080,000 – Total principal to be paid to bondholders
\$23,165,000 – Liability as of September 30, 2015

Limited Tax Permanent Improvement Bonds, Taxable Series 2009B
(new issue authorized by voters on November 6, 2007, issued September 29, 2009)

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

\$ 9,990,000 – New issue
\$ 9,990,000 – Liability as of September 30, 2015

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
\$ 3,025,000 – Liability as of September 30, 2015

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

\$ 1,835,000 – Liability as of September 30, 2015

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 principal to be paid to bondholders

\$20,420,000 – Liability as of September 30, 2015

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

\$ 2,045,000 – Liability as of September 30, 2015

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

\$15,040,000 – Liability as of September 30, 2015

Limited Tax Refunding and Improvement Bonds, Series 2014

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

\$23,380,000 Limited Tax Refunding and Improvement Bonds, Series 2014 were issued to (i) acquire and improve land for park and open space purposes, including joint county-city projects; (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land there for; (iii) refund a portion of the County's outstanding debt for debt savings; and (iv) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15th, 2015 with installments ranging from \$115,000 to \$2,385,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15th, 2029. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$ 2,200,000 – New issue

21,180,000 – Refunding

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

\$22,825,000 – Liability as of September 30, 2015

Limited Tax Refunding & Permanent Improvement Bonds, Series 2015

(new issue authorized by voters on November 6, 2007, issued August 18, 2015)

\$3,675,000 Limited Tax Refunding and Permanent Improvement Bonds, Series 2015 were issued for (i) acquiring and improving land for park and open space purposes, including joint city-county projects, (ii) refunding a portion of the County's outstanding limited tax debt for debt service savings, and (iii) paying the costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning on February 15th, 2016 with installments ranging from \$100,000 to \$280,000. 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, 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.

\$2,295,000 – New issue

1,380,000 – Refunding

\$3,675,000 – Total principal to be paid to bondholders

\$3,675,000 – Liability as of September 30, 2015

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

\$ 760,000 – Liability as of September 30, 2015

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 principal to be paid to bondholders

\$18,705,000 – Liability as of September 30, 2015

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 principal to be paid to bondholders

\$30,785,000 – Liability as of September 30, 2015

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 principal to be paid to bondholders

\$ 9,275,000 – Liability as of September 30, 2015

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, 2015

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

\$ 8,675,000 – Liability as of September 30, 2015

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

\$24,910,000 – Liability as of September 30, 2015

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 principal to be paid to bondholders

\$48,045,000 – Liability as of September 30, 2015

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 principal to be paid to bondholders

\$36,150,000 – Liability as of September 30, 2015

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

\$15,300,000 – Liability as of September 30, 2015

Unlimited Tax Road, Series 2014

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

\$25,045,000 Unlimited Tax Road, Series 2014 was issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February, 2015 with installments ranging from \$785,000 to \$1,840,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15th, 2034. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$25,045,000 – New issue

\$24,260,000 – Liability as of September 30, 2015

Unlimited Tax Road and Refunding Bonds, Series 2015

(new issue authorized by voters on November 6, 2007, issued August 18, 2015)

\$67,075,000 Unlimited Tax Road, Series 2015 was issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects, (ii) refund a portion of the County's outstanding debt for debt service savings, and (iii) pay costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning February of 2016 with installments ranging from \$1,935,000 to \$6,605,000. 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, 2035. 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.

\$40,455,000 – New issue

26,620,000 – Refunding

\$67,075,000 – Total principal to be paid to bondholders

\$67,075,000 – Liability as of September 30, 2015

Defeased Bonds

The County defeased certain general obligation bonds in 2015 and prior years by placing the proceeds of new bonds into irrevocable trust to provide for all future debt service payments on the old bonds as well as calling certain bonds before the maturity date. Accordingly, the trust account assets and the liabilities for the defeased bonds are not included in the County's financial statements.

In 2015 the County issued bonds for refunding existing debt. The issue is as follows:

- The Limited Tax Refunding and Permanent Improvement, Series 2015, refunded portions of the Limited Tax Permanent Improvement Bonds, Series 2007. The refunding was used to defease \$1,360,000 of existing debt by issuing \$1,380,000 of bonds which will save the County \$127,685 over time (\$106,860 net present value).
- The Unlimited Tax Road & Refunding Bonds, Series 2015, refunded portions of the Unlimited Tax Road Bonds, Series 2006 and the Unlimited Tax Road and Refunding Bonds, Series 2007. An amount of \$26,620,000 in new bonds were issued to defease \$795,000 of the 2006 series and \$27,720,000 of the 2007 series, a total of \$28,515,000. As a result the County will save \$2,636,682 over time (\$2,274,002 net present value).

Arbitrage Rebate Liabilities

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

Changes in Noncurrent Liabilities

Noncurrent liabilities for the year ended September 30, 2015, were as follows (in thousands):

Governmental activities:	Beginning Balance	Additions	Deductions	Ending Balance	Due within one year
General obligation	\$ 391,410	\$ 70,750	\$ 59,365	\$ 402,795	\$ 35,185
Compensated absences	6,742	8,461	8,387	6,816	4,500
Claims and judgements	5,386	7,952	8,314	5,024	2,975
Deferred charge on refunding	-	887	-	887	-
Unamortized bond premium	31,099	5,713	2,765	34,047	261
Total	<u>\$ 434,637</u>	<u>\$ 93,763</u>	<u>\$ 78,831</u>	<u>\$ 449,569</u>	<u>\$ 42,921</u>

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

Contractual Maturities

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

Year ending September 30	Principal	Interest	Total
2016	\$35,840,000	\$16,362,108	\$52,202,108
2017	31,490,000	15,177,798	46,667,798
2018	31,670,000	13,963,270	45,633,270
2019	33,000,000	12,664,875	45,664,875
2020	27,965,000	11,422,539	39,387,539
2021	26,980,000	10,293,299	37,273,299
2022	26,615,000	9,144,934	35,759,934
2023	25,705,000	7,971,029	33,676,029
2024	26,915,000	6,788,614	33,703,614
2025	23,915,000	5,652,595	29,567,595
2026	21,470,000	4,584,791	26,054,791
2027	18,785,000	3,611,513	22,396,513
2028	15,925,000	2,776,519	18,701,519
2029	12,925,000	2,096,061	15,021,061
2030	10,290,000	1,586,075	11,876,075
2031	10,745,000	1,145,778	11,890,778
2032	8,820,000	733,750	9,553,750
2033	6,435,000	418,659	6,853,659
2034	4,595,000	199,156	4,794,156
2035	2,710,000	53,909	2,763,909
Total	<u>\$402,795,000</u>	<u>\$126,647,271</u>	<u>\$529,442,271</u>

The Debt Service Fund has \$17,005,176 to service the general long-term bond retirement as of September 30, 2015. 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 Collin County Housing Finance Corporation issues single-family revenue bonds to provide financial assistance to qualified homeowners in which Collin County is a conduit issuer of the debt; however, the County is not obligated in any way to repay the debt.

(h) Inter-fund Receivables, Payable Balances and Transfers

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at year end are referred to as “Due to/from other funds.” The composition of inter-fund balances as of September 30, 2015, is as follows:

	<u>Due from</u>	<u>Due to</u>
<u>Due to/from other funds:</u>		
<u>Governmental Funds:</u>		
General Fund	\$ 923,166	\$ -
Grants Funds	<u>-</u>	<u>923,166</u>
Total Governmental Funds	<u>923,166</u>	<u>923,166</u>
Total	<u><u>\$ 923,166</u></u>	<u><u>\$ 923,166</u></u>

The activity between the General Fund and other funds represent local matching of grants.

Interfund advance activity is as follows:

	<u>Advance to</u>	<u>Advance from</u>
General Fund	\$ 37,232,505	\$ -
2007 Road Bond	562,151	-
Nonmajor Funds	1,355,057	-
Collin County Toll Road Authority Fund	<u>-</u>	<u>39,149,713</u>
Total	<u><u>\$ 39,149,713</u></u>	<u><u>\$ 39,149,713</u></u>

These balances are a result of funding for financing the Collin County Toll Road Authority Fund. These advances are planned to be paid back in the future with toll revenues generated from this project.

All transfers are reported under other financing sources (uses). The accumulated total of inter-fund transfers for the fiscal year ending September 30, 2015, is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Funds:</u>		
General Fund	\$ 4,610	\$ 489,575
Grants Funds	141,212	5
Nonmajor Funds	<u>350,000</u>	<u>6,242</u>
Total	<u><u>\$ 495,822</u></u>	<u><u>\$ 495,822</u></u>

The transfers into the General Fund are made up mostly of salary supplement activity funding from special revenue funds under the District Attorney’s control. The transfer out activity from the General Fund mostly consists of grant match funding (\$489,575) and a transfer to the Courthouse Security Fund to supplement security activities (\$350,000). The non-major fund activity includes the activity mentioned above plus additional grant match funding.

(i) Capital Contributions

Assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the General Fund (\$13,770) and the 2007 Road Bond Fund (\$186,598) 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 \$4,834,522. The buildings are carried at a book value of \$6,099,365 with accumulated depreciation of \$4,737,126. Future minimum rental payments applicable to the operating leases are as follows:

Fiscal Year:	HCF
	Contractual
	Future Rental
	<u>Revenues</u>
2016	\$ 1,203,795
2017	1,083,129
2018	928,687
2019	756,619
2020	745,269
2021	66,870
2022	<u>50,153</u>
Total	<u>\$ 4,834,522</u>

Collin County leases office space under operating leases that expire over periods of up to five years. Most of the leases are non-cancelable and renewal options are available. The aggregate total of these lease obligations is \$1,181,410 for the year ended September 30, 2015. At September 30, 2015, future minimum rental payments applicable to the operating leases are as follows:

Fiscal Year:	Contractual
	Future Rental
	<u>Obligations</u>
2016	\$ 326,833
2017	303,758
2018	265,278
2019	245,178
2020	<u>40,363</u>
Total	<u>\$ 1,181,410</u>

(k) Restricted and Committed Encumbrances

Encumbrances at year end are reported as restricted or committed fund balance. Encumbrance balances are generally rolled over at year end into the next year, and the budget is increase in the new year to cover the encumbrance. Encumbrances in funds other than the General Fund are included in restricted fund balances of those funds. Encumbrances in the General Fund are reflected in committed fund balance in an amount of \$10,552,405. Of this amount the more significant encumbrances are as follows (in thousands):

• Permanent improvement building projects	\$4,506
• Information technology projects	3,915
• Telecommunications projects	560

IV. OTHER INFORMATION

(a) Risk Management

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

The Health Insurance Claims Fund was established to account for the County's group health and dental insurance. A third-party administrator, United Healthcare, administers the County plan. During the year ended September 30, 2015, the County paid \$880 per month for medical and dental benefits per budgeted position to the plan. Employees, at their option, authorized payroll deductions to pay premiums for dependents. In accordance with state law, the County was protected against catastrophic individual loss by stop-loss coverage. Individual stop-loss deductible is \$100 per person.

Collin County had a large increase \$3,018,121 (16.2%) in health insurance benefit expenditures in 2015. As a result the County paid an additional \$3 million into the fund (\$1,956 per eligible employee). The net position increased \$840,291 due to the transfer. Premiums increased by \$3,664,749 in 2015 from 2014 including the \$3 million additional payment. Management continues to monitor the claims and has made changes to coverage to help keep costs down as well as adjust to the changes and additional expenses related to the Affordable Care Act.

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

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

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

Liabilities include an amount for claims or judgments that have been incurred but not reported. The estimate of the claims and judgments liability also includes amounts to guard against catastrophic loss. No settlements in the past three years have exceeded insurance coverage. Changes in the medical, workers' compensation and claims liability amounts in 2015 and 2014 follow (in thousands):

	<u>Liability</u>	<u>Estimates</u>	<u>Payments</u>	<u>Liability</u>
2015 Employee Medical	\$ 855	\$ 21,509	\$ 21,509	\$ 855
2014 Employee Medical	855	18,581	18,581	855
2015 Workers' Compensation	638	329	329	638
2014 Workers' Compensation	638	362	362	638
2015 Claims Liability	447	918	918	447
2014 Claims Liability	447	987	987	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, 2015, because the full longevity payment has been recorded in the Government Fund Statements as a current expenditure since the liability was paid as part of the last payroll in 2015.

(d) Post-Retirement Health Benefits

Plan Description

The County's post-employment benefit plan is a single-employer defined benefit plan. The County offers health benefits at actuarial cost and no longer offers supplements. The applicable coverage amount applies to both retiree and the retiree's spouse when they reach age 65 and is available only if the retiree is not covered under another insurance policy other than Medicare. Spouse coverage is only available if they were on the County's plan prior to the employee's retirement from the County. County coverage is secondary to upon eligibility for Medicare coverage. No post-employment liability exists since retirees are paying the full cost of this benefit. The annual benefit cost is decreasing rapidly due to the removal of the retiree supplement in 2011:

	2013	2014	2015
Annual benefit cost	\$ 1,091,643	\$ 763,338	\$ 219,975
Percentage contributed	35.9%	28.3%	34.2%
Net obligation	\$ 699,513	\$ 547,058	\$ 144,646

(e) Retirement Commitments

Plan Description

The County Employee Pension Plan (CEPP) provides retirement, disability and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees is responsible for the administration of the statewide agent multi-employer public employee defined benefit pension retirement system consisting of 677 public employee defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the board of trustees at P. O. Box 2034, Austin, Texas 78768-2034 or can be viewed at www.tcdrs.org.

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

Benefits Provided

TCDRS provides retirement, disability and death benefits for all fulltime employees. Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest at a fixed 7% rate per annum, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

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

Employees Covered by Benefit Terms

As of December 31, 2014, the plan had 2,396 members of which 1,626 are depositing members and 602 are receiving benefits averaging \$2,020 per month.

Contributions

The County elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The required actuarial rate as of December 31, 2014, was 5.71%; however, the County contributed an amount of 8.0% in 2015 which was the same as 2014. The Commissioners Court in conjunction with this additional payment adopted a policy which will help to keep this rate of 8.0% consistent in future years by agreeing to reduce benefits of employees in the future. The contribution rate payable by the employee members for the calendar years of 2015 and 2014 was 7.0% as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

(f) Net Pension Liability

The County's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Real rate of return	5.0%
Inflation	3.0%
Long-term investment return	8.0%
Salary Increases	3.5%

Mortality rates are as follows:

Depositing members

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

Service retirees, beneficiaries and non-depositing members

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

Disabled retirees

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

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2015 information for a 7-10 year time horizon.

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

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

⁽¹⁾ Target asset allocation adopted at the April 2015 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return in addition to assumed inflation of 1.7%, per Cliffwater's 2015 capital market assumptions.

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

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

Discount Rate

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

Changes in Net Pension Liability / (Asset)

Changes in Net Pension Liability / (Asset)	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) – (b)
Balances as of December 31, 2013	\$394,241,278	\$441,063,859	\$(46,822,581)
Changes for the year:			
Service cost	12,751,521		12,751,521
Interest on total pension liability ⁽¹⁾	31,777,414		31,777,414
Effect of plan changes	0		0
Effect of economic/demographic gains or losses	(351,099)		(351,099)
Effect of assumptions changes or inputs	0		0
Refund of contributions	(967,942)	(967,942)	0
Benefit payments	(15,715,180)	(15,715,180)	0
Administrative expenses		(349,826)	349,826
Member contributions		6,123,006	(6,123,006)
Net investment income		29,115,380	(29,115,380)
Employer contributions		6,994,962	(6,994,962)
Other ⁽²⁾	0	1,494	(1,494)
Balances as of December 31, 2014	\$421,735,992	\$466,265,753	\$(44,529,762)

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Relates to allocation of system-wide items.

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

The following presents the net pension asset of the County, calculated using the discount rate of 8.10%, as well as what the County net pension liability / (asset) would be if it were calculated using a discount rate that is one percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate as of December 31, 2014.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$478,959,432	\$421,735,992	\$374,650,724
Fiduciary net position	466,265,753	466,265,753	466,265,753
Net pension liability / (asset)	\$12,693,679	(\$44,529,762)	(\$91,615,029)

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2015, the County recognized pension expense of \$4,136,198. At September 30, the County reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 292,582	\$ -
Difference between projected and actual investment earnings	-	5,444,167
Contributions subsequent to the measurement date	-	7,209,222
Total	\$ 292,582	\$ 12,653,389

\$7,209,222 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as an addition to the net pension asset for the year ending September 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended September 30,	
2016	\$ 1,302,525
2017	1,302,525
2018	1,302,525
2019	1,302,525
2020	(58,516)

(h) Payable to the Pension Plan

At September 30, 2015, the County reported a payable of \$1,500,237 for the outstanding amount of contributions to the pension plan required for the year ending September 30, 2105.

**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, 2015

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Property taxes	\$ 149,530,373	\$ 149,530,373	\$ 151,460,667	\$ 1,930,294
Licenses and permits	374,000	374,000	531,461	157,461
Federal and state funds	4,374,862	4,374,862	6,063,917	1,689,055
Fees and charges for services	16,602,050	16,602,050	20,195,061	3,593,011
Fines and forfeitures	1,560,000	1,560,000	1,563,381	3,381
Rental revenues	266,680	266,680	309,846	43,166
Interest	913,580	913,580	1,413,467	499,887
Miscellaneous	270,000	270,000	474,737	204,737
Total revenues	<u>173,891,545</u>	<u>173,891,545</u>	<u>182,012,537</u>	<u>8,120,992</u>
Expenditures:				
Current:				
General administration	39,669,653	37,523,326	28,280,176	9,243,150
Judicial	16,449,742	16,859,280	15,813,230	1,046,050
Financial administration	11,159,620	11,203,898	10,916,379	287,519
Legal	11,309,848	11,431,069	11,030,568	400,501
Public facilities	12,421,281	12,417,240	10,328,973	2,088,267
Equipment services	2,726,905	2,726,905	1,664,746	1,062,159
Public safety	56,775,302	57,289,045	56,077,253	1,211,792
Health and welfare	12,921,161	13,755,548	13,316,087	439,461
Culture and recreation	878,898	878,898	835,181	43,717
Conservation	278,234	278,234	263,301	14,933
Capital outlay	<u>15,158,064</u>	<u>15,460,635</u>	<u>5,091,020</u>	<u>10,369,615</u>
Total expenditures	<u>179,748,708</u>	<u>179,824,078</u>	<u>153,616,914</u>	<u>26,207,164</u>
Excess (deficiency) of revenues over expenditures	(5,857,163)	(5,932,533)	28,395,623	34,328,156
Other financing sources (uses):				
Transfers in	-	-	4,610	4,610
Transfers out	(350,000)	(528,315)	(489,575)	38,740
Sale of assets	<u>-</u>	<u>-</u>	<u>70,013</u>	<u>70,013</u>
Total other financing sources (uses)	<u>(350,000)</u>	<u>(528,315)</u>	<u>(414,952)</u>	<u>113,363</u>
Net change in fund balance	(6,207,163)	(6,460,848)	27,980,671	34,441,519
Fund balance – beginning	<u>196,642,105</u>	<u>196,642,105</u>	<u>196,642,105</u>	<u>-</u>
Fund balance – ending	<u>\$ 190,434,942</u>	<u>\$ 190,181,257</u>	<u>\$ 224,622,776</u>	<u>\$ 34,441,519</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, 2015

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Property taxes	\$ 3,447,622	\$ 3,447,622	\$ 3,489,987	\$ 42,365
Licenses and permits	3,000	3,000	4,847	1,847
Fees & charges for services:				
Road mileage fees	8,000,000	8,000,000	8,902,164	902,164
Vehicle title fees	820,000	820,000	968,955	148,955
Road & bridge fees	6,546,000	6,546,000	7,509,813	963,813
Total fees & charges for services	15,366,000	15,366,000	17,380,932	2,014,932
Fines and forfeitures:				
County clerk	1,276,500	1,276,500	1,375,636	99,136
District clerk	531,500	531,500	539,933	8,433
Total fines and forfeitures	1,808,000	1,808,000	1,915,569	107,569
Other local government funds	-	-	101,113	101,113
Interest	25,000	25,000	34,144	9,144
Miscellaneous:				
Sale of road and bridge materials	100,000	100,000	33,995	(66,005)
Other and grants	150	150	25,342	25,192
Total miscellaneous	100,150	100,150	59,337	(40,813)
Total revenues	20,749,772	20,749,772	22,985,929	2,236,157
Expenditures:				
Current:				
Public Transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	5,439,623	5,439,623	5,154,012	285,611
Training and travel	11,616	11,616	10,000	1,616
Maintenance and operating	18,326,320	18,326,320	10,012,641	8,313,679
Total Road and Bridge Maintenance	23,777,559	23,777,559	15,176,653	8,600,906
Engineering:				
Salaries and benefits	440,048	440,048	422,251	17,797
Training and travel	12,985	12,985	3,818	9,167
Maintenance and operating	8,865	8,865	2,744	6,121
Total Engineering	461,898	461,898	428,813	33,085

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, 2015

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Services and Operations:				
Salaries and benefits	\$ 474,148	\$ 478,579	\$ 478,579	\$ -
Training and travel	10,493	6,062	2,244	3,818
Maintenance and operating	<u>3,590</u>	<u>3,590</u>	<u>378</u>	<u>3,212</u>
Total Services and Operations	<u>488,231</u>	<u>488,231</u>	<u>481,201</u>	<u>7,030</u>
Soil Conservation:				
Maintenance and operating	<u>53,043</u>	<u>53,043</u>	<u>12,427</u>	<u>40,616</u>
Special Projects:				
Salaries and benefits	150,763	155,288	155,288	-
Training and travel	1,425	20	20	-
Maintenance and operating	<u>600</u>	<u>299</u>	<u>299</u>	<u>-</u>
Total Special Projects	<u>152,788</u>	<u>155,607</u>	<u>155,607</u>	<u>-</u>
Non-departmental:				
Maintenance and operating	<u>519,437</u>	<u>517,481</u>	<u>257,247</u>	<u>260,234</u>
Total public transportation	<u>25,452,956</u>	<u>25,453,819</u>	<u>16,511,948</u>	<u>8,941,871</u>
Capital Outlay:				
Public Transportation:				
Road and Bridge Maintenance	<u>2,264,017</u>	<u>2,264,017</u>	<u>958,730</u>	<u>1,305,287</u>
Total Capital Outlay	<u>2,264,017</u>	<u>2,264,017</u>	<u>958,730</u>	<u>1,305,287</u>
Total expenditures	<u>27,716,973</u>	<u>27,717,836</u>	<u>17,470,678</u>	<u>10,247,158</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,967,201)</u>	<u>(6,968,064)</u>	<u>5,515,251</u>	<u>12,483,315</u>
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>-</u>	<u>251,104</u>	<u>251,104</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>251,104</u>	<u>251,104</u>
Net change in fund balance	<u>(6,967,201)</u>	<u>(6,968,064)</u>	<u>5,766,355</u>	<u>12,734,419</u>
Fund balance – beginning	<u>22,735,631</u>	<u>22,735,631</u>	<u>22,735,631</u>	<u>-</u>
Fund balance – ending	<u>\$ 15,768,430</u>	<u>\$ 15,767,567</u>	<u>\$ 28,501,986</u>	<u>\$ 12,734,419</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, 2015

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Federal and state funds	\$ 35,000	\$ 35,000	\$ 614,496	\$ 579,496
Fees and charges for services	164,000	164,000	192,572	28,572
Rental revenues	888,100	888,100	1,073,191	185,091
Interest	95,000	95,000	57,748	(37,252)
Miscellaneous	<u>18,000</u>	<u>18,000</u>	<u>20,683</u>	<u>2,683</u>
Total revenues	<u>1,200,100</u>	<u>1,200,100</u>	<u>1,958,690</u>	<u>758,590</u>
Expenditures:				
Current:				
Health and Welfare:				
Salaries and benefits	1,682,087	1,682,087	1,596,581	85,506
Training and travel	29,200	29,200	10,982	18,218
Maintenance and operating	<u>3,190,919</u>	<u>3,190,919</u>	<u>1,419,243</u>	<u>1,771,676</u>
Total health and welfare	<u>4,902,206</u>	<u>4,902,206</u>	<u>3,026,806</u>	<u>1,875,400</u>
Public Facilities:				
Maintenance and operating	<u>185,406</u>	<u>185,406</u>	<u>95,325</u>	<u>90,081</u>
Total public facilities	<u>185,406</u>	<u>185,406</u>	<u>95,325</u>	<u>90,081</u>
Total expenditures	<u>5,087,612</u>	<u>5,087,612</u>	<u>3,122,131</u>	<u>1,965,481</u>
Excess (deficiency) of revenues over (under) expenditures	(3,887,512)	(3,887,512)	(1,163,441)	2,724,071
Fund balance – beginning	<u>7,703,192</u>	<u>7,703,192</u>	<u>7,703,192</u>	<u>-</u>
Fund balance – ending	<u>\$ 3,815,680</u>	<u>\$ 3,815,680</u>	<u>\$ 6,539,751</u>	<u>\$ 2,724,071</u>

COLLIN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY SCHEDULES

SEPTEMBER 30, 2015

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Budgetary Information

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

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

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

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

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COLLIN COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Plan Year Ended December 31	2014
Total Pension Liability:	
Service cost	\$ 12,751,521
Interest on total pension liability	31,777,414
Effect of economic/demographic (gains) or losses	(351,099)
Benefit payments/refunds of contributions	(16,683,122)
Net change in total pension liability	27,494,714
Total pension liability - beginning	<u>394,241,278</u>
Total pension liability - ending (a)	<u>\$ 421,735,992</u>
Plan Fiduciary Net Position:	
Employer contributions	\$ 6,994,962
Member contributions	6,123,006
Investment income net of investment expenses	29,115,380
Benefit payments, including refunds of contributions	(16,683,122)
Administrative expenses	(349,826)
Other	<u>1,494</u>
Net change in plan fiduciary net position	25,201,894
Plan fiduciary net position - beginning	<u>441,063,859</u>
Plan fiduciary net position - ending (b)	<u>466,265,753</u>
Net pension asset - ending (a) - (b)	<u>\$(44,529,761)</u>
Fiduciary net position as a percentage of total pension liability	110.56%
Pensionable covered payroll	\$ 87,437,029
Net pension liability (asset) as a percentage of covered payroll	-50.93%

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

COLLIN COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

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

(2) Information prior to 2015 is unavailable.

The accompanying notes are an integral part of this schedule.

COLLIN COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

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**ADDITIONAL
SUPPLEMENTARY INFORMATION**

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COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2015

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 173,566	\$ 174,972	\$ 174,972	\$ -
Training and travel	12,000	10,594	9,347	1,247
Maintenance and operating	1,418	1,418	296	1,122
Total County Judge	<u>186,984</u>	<u>186,984</u>	<u>184,615</u>	<u>2,369</u>
Commissioners Court:				
Salaries and benefits	574,964	582,859	582,857	2
Training and travel	43,050	35,630	30,001	5,629
Maintenance and operating	7,829	7,354	4,460	2,894
Total Commissioners Court	<u>625,843</u>	<u>625,843</u>	<u>617,318</u>	<u>8,525</u>
County Clerk:				
Salaries and benefits	1,825,948	1,883,882	1,883,881	1
Training and travel	31,200	24,581	24,580	1
Maintenance and operating	1,468,915	1,455,359	955,358	500,001
Total County Clerk	<u>3,326,063</u>	<u>3,363,822</u>	<u>2,863,819</u>	<u>500,003</u>
Support Services:				
Salaries and benefits	183,625	185,179	185,179	-
Maintenance and operating	1,666,450	1,732,782	1,717,318	15,464
Total Support Services	<u>1,850,075</u>	<u>1,917,961</u>	<u>1,902,497</u>	<u>15,464</u>
Human Resources:				
Salaries and benefits	1,552,014	1,552,014	1,535,929	16,085
Training and travel	39,675	39,675	21,506	18,169
Maintenance and operating	61,176	81,176	37,523	43,653
Total Human Resources	<u>1,652,865</u>	<u>1,672,865</u>	<u>1,594,958</u>	<u>77,907</u>
Civil Services:				
Salaries and benefits	65,606	67,636	67,635	1
Training and travel	1,500	1,500	-	1,500
Maintenance and operating	10,500	8,470	7,079	1,391
Total Civil Services	<u>77,606</u>	<u>77,606</u>	<u>74,714</u>	<u>2,892</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Veterans' Service Officer:				
Salaries and benefits	\$ 176,517	\$ 188,767	\$ 188,767	\$ -
Training and travel	13,616	3,721	3,720	1
Maintenance and operating	2,105	965	965	-
Total Veterans' Service Officer	192,238	193,453	193,452	1
Enterprise Resource Planning:				
Salaries and benefits	452,744	462,934	462,933	1
Training and travel	15,450	5,260	1,668	3,592
Maintenance and operating	525	525	-	525
Total Enterprise Resource Planning	468,719	468,719	464,601	4,118
Non-Departmental:				
Salaries and benefits	2,107,315	1,922,437	226,842	1,695,595
Training and travel	42,500	40,507	4,362	36,145
Maintenance and operating	14,752,159	12,859,709	9,842,899	3,016,810
Total Non-Departmental	16,901,974	14,822,653	10,074,103	4,748,550
Non-Departmental Capital Replacement:				
Maintenance and operating	1,677,221	1,677,221	506,177	1,171,044
Total Non-Departmental Capital Replacement	1,677,221	1,677,221	506,177	1,171,044
Administrative Services:				
Salaries and benefits	873,538	873,538	870,552	2,986
Training and travel	10,100	10,100	7,281	2,819
Maintenance and operating	6,195	6,195	4,013	2,182
Total Administrative Services	889,833	889,833	881,846	7,987
Risk Management:				
Salaries and benefits	157,355	161,339	161,339	-
Training and travel	3,900	3,900	1,020	2,880
Maintenance and operating	2,297,382	2,087,589	660,000	1,427,589
Total Risk Management	2,458,637	2,252,828	822,359	1,430,469
Information Technology:				
Salaries and benefits	3,432,615	3,432,615	3,424,808	7,807
Training and travel	152,480	152,480	119,839	32,641
Maintenance and operating	620,291	620,291	309,421	310,870
Total Information Technology	4,205,386	4,205,386	3,854,068	351,318

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Elections:				
Salaries and benefits	\$ 1,554,180	\$ 1,568,487	\$ 1,568,487	\$ -
Training and travel	7,200	7,200	4,194	3,006
Maintenance and operating	235,550	221,243	108,300	112,943
Total Elections	<u>1,796,930</u>	<u>1,796,930</u>	<u>1,680,981</u>	<u>115,949</u>
Records:				
Salaries and benefits	475,164	481,391	481,390	1
Training and travel	13,901	13,901	9,208	4,693
Maintenance and operating	61,535	55,308	46,932	8,376
Total Records	<u>550,600</u>	<u>550,600</u>	<u>537,530</u>	<u>13,070</u>
Telecommunications:				
Salaries and benefits	749,223	755,705	755,704	1
Training and travel	36,290	36,290	29,717	6,573
Maintenance and operating	1,288,223	1,282,581	599,671	682,910
Total				
Telecommunications	<u>2,073,736</u>	<u>2,074,576</u>	<u>1,385,092</u>	<u>689,484</u>
Passport:				
Salaries and benefits	178,318	190,425	190,425	-
Maintenance and operating	17,089	12,671	12,671	-
Total Passport	<u>195,407</u>	<u>203,096</u>	<u>203,096</u>	<u>-</u>
Housing Finance Corporation:				
Maintenance and operating	539,536	542,950	438,950	104,000
Total General				
Administration	<u>39,669,653</u>	<u>37,523,326</u>	<u>28,280,176</u>	<u>9,243,150</u>
Judicial:				
County Court Probate:				
Salaries and benefits	490,501	491,628	491,628	-
Training and travel	10,050	8,923	8,852	71
Maintenance and operating	2,820	2,820	1,714	1,106
Total County Court				
Probate	<u>503,371</u>	<u>503,371</u>	<u>502,194</u>	<u>1,177</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Courts-Shared:				
Maintenance and operating	\$ 111,300	\$ 111,300	\$ 108,126	\$ 3,174
County Court-at-Law I:				
Salaries and benefits	498,430	501,710	501,710	-
Training and travel	6,800	3,520	1,305	2,215
Maintenance and operating	4,968	4,968	2,710	2,258
Total County				
Court-at-Law I	510,198	510,198	505,725	4,473
County Court-at-Law II:				
Salaries and benefits	508,473	508,473	503,306	5,167
Training and travel	6,900	6,900	5,159	1,741
Maintenance and operating	2,818	2,818	2,082	736
Total County				
Court-at-Law II	518,191	518,191	510,547	7,644
County Court-at-Law III:				
Salaries and benefits	467,369	467,369	451,092	16,277
Training and travel	6,850	6,850	4,488	2,362
Maintenance and operating	3,668	3,668	2,055	1,613
Total County				
Court-at-Law III	477,887	477,887	457,635	20,252
County Court-at-Law IV:				
Salaries and benefits	475,833	478,606	478,605	1
Training and travel	5,500	2,769	2,769	-
Maintenance and operating	5,350	5,308	3,305	2,003
Total County				
Court-at-Law IV	486,683	486,683	484,679	2,004
County Court-at-Law V:				
Salaries and benefits	492,819	492,819	485,393	7,426
Training and travel	6,900	6,900	2,280	4,620
Maintenance and operating	3,338	3,338	1,679	1,659
Total County				
Court-at-Law V	503,057	503,057	489,352	13,705
County Court-at-Law VI:				
Salaries and benefits	451,280	468,205	468,205	-
Training and travel	6,800	4,436	4,436	-
Maintenance and operating	3,418	2,772	2,771	1
Total County				
Court-at-Law VI	461,498	475,413	475,412	1

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Court-at-Law VII:				
Maintenance and operating	\$ -	\$ 64,949	\$ 32,625	\$ 32,324
Total County				
Court-at-Law VII	-	64,949	32,625	32,324
Total County				
Courts-at-Law	3,068,814	3,147,678	3,064,101	83,577
County Court-at-Law Clerks:				
Salaries and benefits	1,637,876	1,637,876	1,535,999	101,877
Training and travel	12,838	12,838	8,452	4,386
Maintenance and operating	18,364	45,524	25,357	20,167
Total County Court-				
at-Law Clerks	1,669,078	1,696,238	1,569,808	126,430
County Clerks - Probate/Mental:				
Salaries and benefits	312,589	323,285	323,284	1
Training and travel	5,425	5,425	4,827	598
Maintenance and operating	291,310	240,304	222,984	17,320
Total County Clerks -				
Probate/Mental	609,324	569,014	551,095	17,919
District Courts:				
District Courts Shared:				
Salaries and benefits	381,462	363,205	341,381	21,824
Training and travel	6,225	4,075	4,025	50
Maintenance and operating	311,821	442,826	425,741	17,085
Total District Courts				
Shared	699,508	810,106	771,147	38,959
199th District Court:				
Salaries and benefits	303,191	310,866	310,865	1
Training and travel	6,800	2,532	2,532	-
Maintenance and operating	3,785	2,819	2,819	-
Total 199th District				
Court	313,776	316,217	316,216	1
219th District Court:				
Salaries and benefits	299,435	312,551	312,551	-
Training and travel	6,800	1,683	1,683	-
Maintenance and operating	3,978	2,345	2,344	1
Total 219th District				
Court	310,213	316,579	316,578	1

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
296th District Court:				
Salaries and benefits	\$ 309,849	\$ 310,414	\$ 310,414	\$ -
Training and travel	6,800	6,800	2,784	4,016
Maintenance and operating	4,478	3,913	2,101	1,812
Total 296th District				
Court	321,127	321,127	315,299	5,828
366th District Court:				
Salaries and benefits	281,601	281,601	271,304	10,297
Training and travel	6,965	6,965	6,653	312
Maintenance and operating	4,293	6,025	3,671	2,354
Total 366th District				
Court	292,859	294,591	281,628	12,963
380th District Court:				
Salaries and benefits	302,208	308,970	308,969	1
Training and travel	6,900	3,876	3,876	-
Maintenance and operating	8,190	5,529	5,529	-
Total 380th District				
Court	317,298	318,375	318,374	1
401st District Court:				
Salaries and benefits	336,697	345,011	345,011	-
Training and travel	6,900	4,701	4,701	-
Maintenance and operating	4,712	3,080	3,080	-
Total 401st District				
Court	348,309	352,792	352,792	-
416th District Court:				
Salaries and benefits	307,479	315,273	315,272	1
Training and travel	6,800	4,865	4,865	-
Maintenance and operating	4,478	2,511	2,511	-
Total 416th District				
Court	318,757	322,649	322,648	1
417th District Court:				
Salaries and benefits	320,745	327,384	327,384	-
Training and travel	6,800	2,682	2,681	1
Maintenance and operating	4,478	2,454	2,453	1
Total 417th District				
Court	332,023	332,520	332,518	2

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
429th District Court:				
Salaries and benefits	\$ 319,506	\$ 324,026	\$ 324,026	\$ -
Training and travel	6,800	3,726	3,726	-
Maintenance and operating	5,268	3,822	2,048	1,774
Total 429th District				
Court	331,574	331,574	329,800	1,774
469th District Court:				
Salaries and benefits	-	22,180	1,638	20,542
Maintenance and operating	-	68,388	31,427	36,961
Total 469th District				
Court	-	90,568	33,065	57,503
470th District Court:				
Salaries and benefits	-	22,180	8,245	13,935
Maintenance and operating	-	68,386	38,800	29,586
Total 470th District				
Court	-	90,566	47,045	43,521
Total District Courts	3,585,444	3,897,664	3,737,110	160,554
District Clerk:				
Salaries and benefits	3,531,396	3,523,707	3,410,011	113,696
Training and travel	26,500	26,500	23,276	3,224
Maintenance and operating	135,972	174,904	56,715	118,189
Total District Clerk	3,693,868	3,725,111	3,490,002	235,109
District Clerk Document Preservation:				
Maintenance and operating	100,000	100,000	-	100,000
Jury Services - District Clerk:				
Salaries and benefits	250,210	259,785	259,785	-
Training and travel	6,100	6,100	4,848	1,252
Maintenance and operating	649,388	639,913	378,803	261,110
Total Jury Services -				
District Clerk	905,698	905,798	643,436	262,362
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	72,217	74,382	74,381	1
Training and travel	1,000	1,000	402	598
Maintenance and operating	32,900	29,817	12,732	17,085
Total Justice of the				
Peace, Shared	106,117	105,199	87,515	17,684

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Justice of the Peace, Precinct 1:				
Salaries and benefits	\$ 474,175	\$ 474,175	\$ 473,482	\$ 693
Training and travel	7,200	8,300	7,894	406
Maintenance and operating	4,350	3,250	3,171	79
Total Justice of the Peace, Precinct 1	485,725	485,725	484,547	1,178
Justice of the Peace, Precinct 2:				
Salaries and benefits	417,316	417,316	410,453	6,863
Training and travel	9,759	11,752	10,948	804
Maintenance and operating	7,360	7,360	7,143	217
Total Justice of the Peace, Precinct 2	434,435	436,428	428,544	7,884
Justice of the Peace, Precinct 3-1:				
Salaries and benefits	373,588	373,588	373,230	358
Training and travel	5,500	5,900	5,675	225
Maintenance and operating	5,680	5,280	4,303	977
Total Justice of the Peace, Precinct 3-1	384,768	384,768	383,208	1,560
Justice of the Peace, Precinct 3-2:				
Salaries and benefits	394,251	395,274	395,273	1
Training and travel	4,700	5,095	5,095	-
Maintenance and operating	4,930	2,698	2,697	1
Total Justice of the Peace, Precinct 3-2	403,881	403,067	403,065	2
Justice of the Peace, Precinct 4:				
Salaries and benefits	484,344	484,344	460,592	23,752
Training and travel	6,200	6,200	2,921	3,279
Maintenance and operating	8,675	8,675	5,092	3,583
Total Justice of the Peace, Precinct 4	499,219	499,219	468,605	30,614
Total Justices of the Peace	2,314,145	2,314,406	2,255,484	58,922
Total Judicial	16,449,742	16,859,280	15,813,230	1,046,050
Financial Administration:				
County Auditor:				
Salaries and benefits	2,628,412	2,656,587	2,656,587	-
Training and travel	37,550	36,544	36,543	1
Maintenance and operating	27,377	12,966	12,966	-
Total County Auditor	2,693,339	2,706,097	2,706,096	1

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Budget Director:				
Salaries and benefits	\$ 588,647	\$ 588,647	\$ 562,282	\$ 26,365
Training and travel	15,500	15,500	14,304	1,196
Maintenance and operating	3,100	3,100	1,392	1,708
Total Budget Director	<u>607,247</u>	<u>607,247</u>	<u>577,978</u>	<u>29,269</u>
County Court-at-Law Clerks Collections:				
Salaries and benefits	306,255	306,255	298,692	7,563
Training and travel	6,200	6,200	1,791	4,409
Maintenance and operating	9,086	9,086	4,580	4,506
Total County Court-at-Law Clerks Collections	<u>321,541</u>	<u>321,541</u>	<u>305,063</u>	<u>16,478</u>
Tax Assessor-Collector:				
Salaries and benefits	4,516,210	4,516,210	4,346,858	169,352
Training and travel	25,200	25,200	17,746	7,454
Maintenance and operating	149,618	149,618	100,007	49,611
Total Tax Assessor- Collector	<u>4,691,028</u>	<u>4,691,028</u>	<u>4,464,611</u>	<u>226,417</u>
Treasury:				
Salaries and benefits	312,459	321,281	321,281	-
Training and travel	4,817	1,139	1,138	1
Maintenance and operating	3,900	1,307	1,307	-
Total Treasury	<u>321,176</u>	<u>323,727</u>	<u>323,726</u>	<u>1</u>
Tax Appraiser:				
Maintenance and operating	1,306,786	1,306,786	1,291,435	15,351
Purchasing Department:				
Salaries and benefits	1,186,823	1,219,503	1,219,503	-
Training and travel	18,000	17,535	17,534	1
Maintenance and operating	13,680	10,434	10,433	1
Total Purchasing Department	<u>1,218,503</u>	<u>1,247,472</u>	<u>1,247,470</u>	<u>2</u>
Total Financial Administration	<u>11,159,620</u>	<u>11,203,898</u>	<u>10,916,379</u>	<u>287,519</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Legal:				
District Attorney:				
Salaries and benefits	\$ 10,882,214	\$ 10,883,547	\$ 10,574,282	\$ 309,265
Training and travel	56,500	56,500	55,020	1,480
Maintenance and operating	371,134	422,664	332,908	89,756
Total District Attorney	<u>11,309,848</u>	<u>11,362,711</u>	<u>10,962,210</u>	<u>400,501</u>
Court-Appointed Prosecutor:				
Maintenance and operating	-	68,358	68,358	-
Total Legal	<u>11,309,848</u>	<u>11,431,069</u>	<u>11,030,568</u>	<u>400,501</u>
Public Facilities:				
Facilities Management:				
Salaries and benefits	467,506	467,506	460,483	7,023
Training and travel	2,700	2,700	762	1,938
Maintenance and operating	1,569,163	1,569,163	1,393,562	175,601
Total Facilities				
Management	<u>2,039,369</u>	<u>2,039,369</u>	<u>1,854,807</u>	<u>184,562</u>
Building Superintendent:				
Salaries and benefits	3,462,313	3,581,773	3,581,773	-
Training and travel	20,072	3,687	3,687	-
Maintenance and operating	5,564,659	5,461,584	4,561,516	900,068
Total Building				
Superintendent	<u>9,047,044</u>	<u>9,047,044</u>	<u>8,146,976</u>	<u>900,068</u>
Permanent Improvement:				
Maintenance and operating	1,334,868	1,330,827	327,190	1,003,637
Total Public Facilities	<u>12,421,281</u>	<u>12,417,240</u>	<u>10,328,973</u>	<u>2,088,267</u>
Equipment Services:				
Service Center:				
Salaries and benefits	924,490	924,490	891,101	33,389
Training and travel	13,000	13,000	3,517	9,483
Maintenance and operating	1,789,415	1,789,415	770,128	1,019,287
Total Equipment				
Services	<u>2,726,905</u>	<u>2,726,905</u>	<u>1,664,746</u>	<u>1,062,159</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Public Safety:				
Ambulance:				
Maintenance and operating	\$ 930,544	\$ 930,544	\$ 837,935	\$ 92,609
Fire Marshal:				
Salaries and benefits	377,629	377,629	377,273	356
Training and travel	8,010	8,010	4,767	3,243
Maintenance and operating	1,057,464	1,057,464	977,365	80,099
Total Fire Marshal	1,443,103	1,443,103	1,359,405	83,698
Breathalyzer Program:				
Maintenance and operating	40,000	40,000	26,201	13,799
Total Breathalyzer Program	40,000	40,000	26,201	13,799
Constables:				
Constable, Precinct 1:				
Salaries and benefits	640,753	657,558	657,558	-
Training and travel	2,212	1,119	1,118	1
Maintenance and operating	6,721	5,997	5,997	-
Total Constable, Precinct 1	649,686	664,674	664,673	1
Constable, Precinct 2:				
Salaries and benefits	476,632	476,632	463,173	13,459
Training and travel	1,675	1,675	621	1,054
Maintenance and operating	4,733	4,733	3,756	977
Total Constable, Precinct 2	483,040	483,040	467,550	15,490
Constable, Precinct 3:				
Salaries and benefits	1,116,796	1,141,614	1,141,614	-
Training and travel	6,360	5,618	5,617	1
Maintenance and operating	33,076	25,665	25,664	1
Total Constable, Precinct 3	1,156,232	1,172,897	1,172,895	2
Constable, Precinct 4:				
Salaries and benefits	748,328	758,441	758,441	-
Training and travel	3,450	1,634	1,633	1
Maintenance and operating	19,881	15,706	15,705	1
Total Constable, Precinct 4	771,659	775,781	775,779	2
Total Constables	3,060,617	3,096,392	3,080,897	15,495

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Sheriff:				
Salaries and benefits	\$ 12,508,820	\$ 12,683,654	\$ 12,683,654	\$ -
Training and travel	64,605	58,041	58,041	-
Maintenance and operating	437,641	302,889	302,888	1
Total Sheriff	<u>13,011,066</u>	<u>13,044,584</u>	<u>13,044,583</u>	<u>1</u>
Jail Operations:				
Salaries and benefits	17,247,808	17,363,835	17,363,834	1
Training and travel	18,340	16,786	16,786	-
Maintenance and operating	1,938,347	1,731,052	1,415,085	315,967
Total Jail Operations	<u>19,204,495</u>	<u>19,111,673</u>	<u>18,795,705</u>	<u>315,968</u>
Minimum Security Operations:				
Salaries and benefits	2,859,589	2,949,308	2,949,211	97
Training and travel	500	-	-	-
Maintenance and operating	331,356	242,137	143,099	99,038
Total Minimum Security Operations	<u>3,191,445</u>	<u>3,191,445</u>	<u>3,092,310</u>	<u>99,135</u>
Medical Examiner:				
Salaries and benefits	975,365	1,003,754	1,003,754	-
Training and travel	7,550	7,550	4,928	2,622
Maintenance and operating	369,168	459,281	392,846	66,435
Total Medical Examiner	<u>1,352,083</u>	<u>1,470,585</u>	<u>1,401,528</u>	<u>69,057</u>
Civil Defense:				
Maintenance and operating	11,000	11,000	-	11,000
Total Civil Defense	<u>11,000</u>	<u>11,000</u>	<u>-</u>	<u>11,000</u>
Highway Patrol:				
Salaries and benefits	31,644	31,644	29,369	2,275
Total Highway Patrol	<u>31,644</u>	<u>31,644</u>	<u>29,369</u>	<u>2,275</u>
County Corrections Center:				
Salaries and benefits	206,858	215,191	215,190	1
Total County Corrections Center	<u>206,858</u>	<u>215,191</u>	<u>215,190</u>	<u>1</u>
Child Abuse Task Force:				
Salaries and benefits	321,078	321,078	254,018	67,060
Training and travel	500	500	225	275
Maintenance and operating	1,700	1,700	-	1,700
Total Child Abuse Task Force	<u>323,278</u>	<u>323,278</u>	<u>254,243</u>	<u>69,035</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
911 Addressing:				
Salaries and benefits	\$ 553,324	\$ 553,324	\$ 550,488	\$ 2,836
Training and travel	15,300	15,300	12,157	3,143
Maintenance and operating	66,550	130,108	79,330	50,778
Total 911 Addressing	635,174	698,732	641,975	56,757
Jail Cafeteria:				
Maintenance and operating	47,169	47,169	13,103	34,066
Total Jail Cafeteria	47,169	47,169	13,103	34,066
Holding Facility:				
Salaries and benefits	2,473,433	2,497,060	2,497,060	-
Training and travel	2,000	6,689	6,688	1
Maintenance and operating	16,163	10,580	10,579	1
Total Holding Facility	2,491,596	2,514,329	2,514,327	2
Homeland Security:				
Salaries and benefits	787,542	787,542	466,185	321,357
Training and travel	13,530	14,378	14,253	125
Maintenance and operating	14,097	13,341	13,341	-
Total Homeland Security	815,169	815,261	493,779	321,482
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	1,659,583	1,668,597	1,668,597	-
Training and travel	56,030	51,097	51,096	1
Maintenance and operating	503,657	458,280	458,279	1
Total Juvenile Probation	2,219,270	2,177,974	2,177,972	2
Juvenile Detention:				
Salaries and benefits	5,754,683	6,104,571	6,104,571	-
Training and travel	26,484	11,870	11,119	751
Maintenance and operating	568,108	484,634	484,634	-
Total Juvenile Detention	6,349,275	6,601,075	6,600,324	751
Juvenile Alternative Education:				
Salaries and benefits	416,101	425,058	425,057	1
Training and travel	3,318	5,029	5,028	1
Maintenance and operating	237,914	315,796	315,796	-
Total Alternative Education	657,333	745,883	745,881	2
Total Juvenile Board	9,225,878	9,524,932	9,524,177	755

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Pretrial Release:				
Maintenance and operating	\$ 64,600	\$ 89,600	\$ 83,268	\$ 6,332
Total Pretrial Release	64,600	89,600	83,268	6,332
Development Service:				
Salaries and benefits	668,062	668,062	661,123	6,939
Training and travel	10,175	10,175	3,066	7,109
Maintenance and operating	11,346	11,346	5,069	6,277
Total Development Service	689,583	689,583	669,258	20,325
Total Public Safety	56,775,302	57,289,045	56,077,253	1,211,792
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	759,125	970,525	852,676	117,849
Child Protective Board:				
Maintenance and operating	48,000	48,000	48,000	-
Inmate Health:				
Maintenance and operating	4,625,000	4,625,000	4,432,770	192,230
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	-	3,000
Substance Abuse:				
Salaries and benefits	221,602	221,602	165,904	55,698
Training and travel	2,385	2,385	1,457	928
Maintenance and operating	2,615	2,615	368	2,247
Total Substance Abuse	226,602	226,602	167,729	58,873
Indigent Defense Coordinator:				
Salaries and benefits	117,733	117,733	107,556	10,177
Training and travel	2,600	2,600	134	2,466
Maintenance and operating	2,400	2,400	521	1,879
Total Indigent Defense				
Coordinator	122,733	122,733	108,211	14,522
Indigent Criminal Defendants:				
Maintenance and operating	7,136,701	7,759,688	7,706,701	52,987
Total Health and				
Welfare	12,921,161	13,755,548	13,316,087	439,461

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Culture and Recreation:				
Libraries:				
Maintenance and operating	\$ 69,077	\$ 69,077	\$ 69,077	\$ -
Open space:				
Salaries and benefits	12,000	12,000	12,000	-
Maintenance and operating	21,700	21,700	5,732	15,968
Total Open Space	33,700	33,700	17,732	15,968
Historical Commission:				
Maintenance and operating	51,909	51,909	49,833	2,076
Total Historical Commission	51,909	51,909	49,833	2,076
Myers Park Operating:				
Salaries and benefits	611,407	612,193	598,733	13,460
Training and travel	7,447	7,447	3,626	3,821
Maintenance and operating	105,358	104,572	96,180	8,392
Total Myers Park				
Operating	724,212	724,212	698,539	25,673
Total Culture and				
Recreation	878,898	878,898	835,181	43,717
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	263,321	263,321	250,759	12,562
Training and travel	8,700	8,700	6,779	1,921
Maintenance and operating	6,213	6,213	5,763	450
Total Agriculture				
Extension Services	278,234	278,234	263,301	14,933
Total Conservation	278,234	278,234	263,301	14,933
Capital outlay:				
General administration:				
ERP	38,000	38,000	-	38,000
Non-Departmental	32,982	32,982	13,770	19,212
Non-Departmental Capital				
Replacement	167,724	167,724	13,724	154,000
Information Technology	4,994,425	5,122,659	747,656	4,375,003
Records	65,000	65,000	21,500	43,500
County Clerk	5,500	5,500	-	5,500
Telecommunications	2,961,801	3,038,066	2,126,202	911,864
Total General				
Administration	8,265,432	8,469,931	2,922,852	5,547,079

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Judicial:				
County Court-at-Law VII	\$ -	\$ 6,667	\$ 1,599	\$ 5,068
469th District Court	-	6,667	1,599	5,068
470th District Court	-	6,667	1,599	5,068
Total Judicial	-	20,001	4,797	15,204
Financial administration:				
Tax Assessor-Collector	179,809	179,809	84,637	95,172
Total Financial				
Administration	179,809	179,809	84,637	95,172
Public Facilities:				
Facilities and Parks	52,000	52,000	50,640	1,360
Permanent Improvement	4,108,028	4,186,099	614,901	3,571,198
Total Public Facilities	4,160,028	4,238,099	665,541	3,572,558
Equipment Services:				
Equipment Services	2,395,608	2,395,608	1,296,084	1,099,524
Total Equipment				
Services	2,395,608	2,395,608	1,296,084	1,099,524
Public Safety:				
Sheriff	100,481	100,481	97,848	2,633
Jail Operations	1,636	1,636	1,635	1
911 Addressing	45,950	45,950	17,626	28,324
Juvenile Probation Admin	9,120	9,120	-	9,120
Total Public Safety	157,187	157,187	117,109	40,078
Total Capital Outlay	15,158,064	15,460,635	5,091,020	10,369,615
Total Expenditures	<u>\$ 179,748,708</u>	<u>\$ 179,824,078</u>	<u>\$ 153,616,914</u>	<u>\$ 26,207,164</u>

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
Debt Service Fund
For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Taxes - general property ad valorem	\$ 49,759,508	\$ 49,759,508	\$ 50,370,978	\$ 611,470
Federal and state funds	300,053	300,053	436,199	136,146
Interest	5,000	5,000	29,928	24,928
Total revenues	<u>50,064,561</u>	<u>50,064,561</u>	<u>50,837,105</u>	<u>772,544</u>
Expenditures:				
Debt service:				
Principal retirement	29,490,000	29,490,000	29,490,000	-
Interest and fiscal charges	15,989,473	16,222,884	16,222,884	-
Bond issuance costs	-	294,353	271,603	22,750
Advance refunding escrow	-	20,000	20,000	-
Total debt service	<u>45,479,473</u>	<u>46,027,237</u>	<u>46,004,487</u>	<u>22,750</u>
Total expenditures	<u>45,479,473</u>	<u>46,027,237</u>	<u>46,004,487</u>	<u>22,750</u>
Excess (deficiency) of revenues over expenditures	<u>4,585,088</u>	<u>4,037,324</u>	<u>4,832,618</u>	<u>795,294</u>
Other financing sources (uses):				
Debt issuance	-	28,000,000	28,000,000	-
Refunding escrow payments	-	(29,875,000)	(29,875,000)	-
Premium (discount) on sale of bonds	-	2,189,352	2,189,352	-
Total other financing sources (uses)	<u>-</u>	<u>314,352</u>	<u>314,352</u>	<u>-</u>
Net change in fund balance	4,585,088	4,351,676	5,146,970	\$ <u>795,294</u>
Fund balance - beginning	<u>11,858,206</u>	<u>11,858,206</u>	<u>11,858,206</u>	
Fund balance - ending	<u>\$ 16,443,294</u>	<u>\$ 16,209,882</u>	<u>\$ 17,005,176</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, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000
Interest	2,172,300	350,613	2,522,913	2,522,913
Miscellaneous	251,458	-	251,458	251,458
Total revenues	<u>3,923,758</u>	<u>350,613</u>	<u>4,274,371</u>	<u>4,274,371</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>58,974,131</u>	<u>15,900,128</u>	<u>74,874,259</u>	<u>209,611,846</u>
Total expenditures	<u>58,974,131</u>	<u>15,900,128</u>	<u>74,874,259</u>	<u>209,611,846</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(55,050,373)</u>	<u>(15,549,515)</u>	<u>(70,599,888)</u>	<u>(205,337,475)</u>
Other financing sources (uses):				
Debt issuance	150,950,948	40,455,000	191,405,948	191,405,948
Premium on sale of bonds	10,336,376	3,033,000	13,369,376	13,369,376
Sale of assets	<u>375,983</u>	<u>186,168</u>	<u>562,151</u>	<u>562,151</u>
Total other financing sources (uses)	<u>161,663,307</u>	<u>43,674,168</u>	<u>205,337,475</u>	<u>205,337,475</u>
Net change in fund balance	<u>\$ 106,612,934</u>	28,124,653	<u>\$ 134,737,587</u>	<u>\$ -</u>
Fund balance – beginning		<u>106,612,934</u>		
Fund balance – ending		<u>\$ 134,737,587</u>		

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2015

Assets	Special Revenue	Capital Projects	Total
Cash	\$ 1,190,422	\$ 1,840,933	\$ 3,031,355
Investments	18,589,837	31,527,517	50,117,354
Receivables:			
Due from other governments	32,539	-	32,539
Advance to other funds	-	1,355,057	1,355,057
Miscellaneous	9,317	496,189	505,506
Total assets	<u>\$ 19,822,115</u>	<u>\$ 35,219,696</u>	<u>\$ 55,041,811</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 527,866	\$ 547,063	\$ 1,074,929
Payroll related costs payable	29,537	-	29,537
Total liabilities	<u>557,403</u>	<u>547,063</u>	<u>1,104,466</u>
Fund Balances:			
Nonspendable	-	1,355,057	1,355,057
Restricted	19,264,712	33,317,576	52,582,288
Total fund balances	<u>19,264,712</u>	<u>34,672,633</u>	<u>53,937,345</u>
Total liabilities and fund balances	<u>\$ 19,822,115</u>	<u>\$ 35,219,696</u>	<u>\$ 55,041,811</u>

COLLIN COUNTY, TEXAS

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

Nonmajor Governmental Funds

For The Year Ended September 30, 2015

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:			
Property taxes	\$ -	\$ 21,883	\$ 21,883
Federal and state funds	328,467	-	328,467
Fees and charges for services	4,158,206	-	4,158,206
Fines and forfeitures	387,813	-	387,813
Interest	18,417	57,756	76,173
Miscellaneous	21,900	-	21,900
Total revenues	<u>4,914,803</u>	<u>79,639</u>	<u>4,994,442</u>
Expenditures:			
Current:			
General administration	951,625	-	951,625
Judicial	1,558,678	-	1,558,678
Legal	91,908	-	91,908
Public facilities	34,716	-	34,716
Public safety	673,604	-	673,604
Capital outlay	416,168	10,183,723	10,599,891
Total expenditures	<u>3,726,699</u>	<u>10,183,723</u>	<u>13,910,422</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,188,104</u>	<u>(10,104,084)</u>	<u>(8,915,980)</u>
Other financing sources (uses):			
Transfers in	350,000	-	350,000
Transfers out	(6,242)	-	(6,242)
Debt issuance	-	2,295,000	2,295,000
Premium (discount) on sale of bonds	-	5,000	5,000
Total other financing sources (uses)	<u>343,758</u>	<u>2,300,000</u>	<u>2,643,758</u>
Net change in fund balances	1,531,862	(7,804,084)	(6,272,222)
Fund balances – beginning	<u>17,732,850</u>	<u>42,476,717</u>	<u>60,209,567</u>
Fund balances – ending	<u>\$ 19,264,712</u>	<u>\$ 34,672,633</u>	<u>\$ 53,937,345</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2015

Assets	<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>
Cash	\$ 3	\$ 102	\$ 6,263	\$ 44,544	\$ 6,246	\$ 2	\$ 27,676	\$ 9,081
Investments	20,268	830,662	206,687	201,333	110,527	-	2,788,381	-
Receivables:								
Due from other governments	-	-	-	-	300	-	-	-
Miscellaneous	-	-	-	-	29	-	-	-
Total assets	<u>\$ 20,271</u>	<u>\$ 830,764</u>	<u>\$ 212,950</u>	<u>\$ 245,877</u>	<u>\$ 117,102</u>	<u>\$ 2</u>	<u>\$ 2,816,057</u>	<u>\$ 9,081</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 68,756	\$ 15,154	\$ 145	\$ -	\$ 14,313	\$ -
Payroll related costs payable	-	-	-	-	-	-	4,102	-
Total liabilities	<u>-</u>	<u>-</u>	<u>68,756</u>	<u>15,154</u>	<u>145</u>	<u>-</u>	<u>18,415</u>	<u>-</u>
Fund Balances								
Restricted	20,271	830,764	144,194	230,723	116,957	2	2,797,642	9,081
Total fund balances	<u>20,271</u>	<u>830,764</u>	<u>144,194</u>	<u>230,723</u>	<u>116,957</u>	<u>2</u>	<u>2,797,642</u>	<u>9,081</u>
Total liabilities and fund balances	<u>\$ 20,271</u>	<u>\$ 830,764</u>	<u>\$ 212,950</u>	<u>\$ 245,877</u>	<u>\$ 117,102</u>	<u>\$ 2</u>	<u>\$ 2,816,057</u>	<u>\$ 9,081</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2015

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	\$ 2,784	\$ 175,122	\$ 14,812	\$ 261	\$ 18,389	\$ 25,229	\$ 585	\$ 5,444
Investments	-	4,360,498	368,399	-	738,677	322,977	85,322	-
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	-	63	2	-	1,927	1,418	-	-
Total assets	<u>\$ 2,784</u>	<u>\$ 4,535,683</u>	<u>\$ 383,213</u>	<u>\$ 261</u>	<u>\$ 758,993</u>	<u>\$ 349,624</u>	<u>\$ 85,907</u>	<u>\$ 5,444</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ 10,274	\$ -	\$ -	\$ 52	\$ 105	\$ -	\$ -
Payroll related costs payable	-	8,609	3,141	-	-	13,685	-	-
Total liabilities	<u>-</u>	<u>18,883</u>	<u>3,141</u>	<u>-</u>	<u>52</u>	<u>13,790</u>	<u>-</u>	<u>-</u>
Fund Balances								
Restricted	<u>2,784</u>	<u>4,516,800</u>	<u>380,072</u>	<u>261</u>	<u>758,941</u>	<u>335,834</u>	<u>85,907</u>	<u>5,444</u>
Total fund balances	<u>2,784</u>	<u>4,516,800</u>	<u>380,072</u>	<u>261</u>	<u>758,941</u>	<u>335,834</u>	<u>85,907</u>	<u>5,444</u>
Total liabilities and fund balances	<u>\$ 2,784</u>	<u>\$ 4,535,683</u>	<u>\$ 383,213</u>	<u>\$ 261</u>	<u>\$ 758,993</u>	<u>\$ 349,624</u>	<u>\$ 85,907</u>	<u>\$ 5,444</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2015

Assets	Contract Elections	Election Equipment	Sheriff Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention	County Records Management and Preservation
Cash	\$ 90,022	\$ 13,292	\$ 8,997	\$ 514	\$ 1,649	\$ 234	\$ 14,880	\$ 16,632
Investments	2,633,199	-	332,309	447,892	252,790	15,135	-	1,367,651
Receivables:								
Due from other governments	-	-	-	-	-	-	-	-
Miscellaneous	375	-	1,449	1,147	-	-	-	-
Total assets	<u>\$ 2,723,596</u>	<u>\$ 13,292</u>	<u>\$ 342,755</u>	<u>\$ 449,553</u>	<u>\$ 254,439</u>	<u>\$ 15,369</u>	<u>\$ 14,880</u>	<u>\$ 1,384,283</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 7,425	\$ -	\$ 129,808	\$ -	\$ 268	\$ -	\$ -	\$ 276,270
Payroll related costs payable	-	-	-	-	-	-	-	-
Total liabilities	<u>7,425</u>	<u>-</u>	<u>129,808</u>	<u>-</u>	<u>268</u>	<u>-</u>	<u>-</u>	<u>276,270</u>
Fund Balances								
Restricted	2,716,171	13,292	212,947	449,553	254,171	15,369	14,880	1,108,013
Total fund balances	<u>2,716,171</u>	<u>13,292</u>	<u>212,947</u>	<u>449,553</u>	<u>254,171</u>	<u>15,369</u>	<u>14,880</u>	<u>1,108,013</u>
Total liabilities and fund balances	<u>\$ 2,723,596</u>	<u>\$ 13,292</u>	<u>\$ 342,755</u>	<u>\$ 449,553</u>	<u>\$ 254,439</u>	<u>\$ 15,369</u>	<u>\$ 14,880</u>	<u>\$ 1,384,283</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2015

			District Attorney Pretrial						County Court - at-Law Clerks
		Court	Intervention	Specialty	SCAAP	County	District	Probate	Court Records
Assets	Juvenile Case Manager	Initiated Guardianship	Program	Court		Courts Technology	Courts Technology	Contributions	Preservation
Cash	\$ 3,064	\$ 3,186	\$ 219	\$ 56,217	\$ 13,880	\$ 2,814	\$ 4,206	\$ 929	\$ 4,746
Investments	224,262	222,270	588,135	160,202	590,515	186,885	134,054	415,613	284,065
Receivables:									
Due from other governments	-	-	-	-	-	-	-	32,239	-
Miscellaneous	1,928	-	-	-	-	60	60	-	-
Total assets	<u>\$ 229,254</u>	<u>\$ 225,456</u>	<u>\$ 588,354</u>	<u>\$ 216,419</u>	<u>\$ 604,395</u>	<u>\$ 189,759</u>	<u>\$ 138,320</u>	<u>\$ 448,781</u>	<u>\$ 288,811</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ 5,296	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances									
Restricted	<u>229,254</u>	<u>225,456</u>	<u>588,354</u>	<u>211,123</u>	<u>604,395</u>	<u>189,759</u>	<u>138,320</u>	<u>448,781</u>	<u>288,811</u>
Total fund balances	<u>229,254</u>	<u>225,456</u>	<u>588,354</u>	<u>211,123</u>	<u>604,395</u>	<u>189,759</u>	<u>138,320</u>	<u>448,781</u>	<u>288,811</u>
Total liabilities and fund balances	<u>\$ 229,254</u>	<u>\$ 225,456</u>	<u>\$ 588,354</u>	<u>\$ 216,419</u>	<u>\$ 604,395</u>	<u>\$ 189,759</u>	<u>\$ 138,320</u>	<u>\$ 448,781</u>	<u>\$ 288,811</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2015

Assets	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture	Nonmajor Special Revenue Funds Total
Cash	\$ 6,887	\$ 339	\$ 2,038	\$ 464,192	\$ 18,471	\$ 125,509	\$ 962	\$ 1,190,422
Investments	408,466	92,221	200,442	-	-	-	-	18,589,837
Receivables:								
Due from other governments	-	-	-	-	-	-	-	32,539
Miscellaneous	-	-	454	-	405	-	-	9,317
Total assets	<u>\$ 415,353</u>	<u>\$ 92,560</u>	<u>\$ 202,934</u>	<u>\$ 464,192</u>	<u>\$ 18,876</u>	<u>\$ 125,509</u>	<u>\$ 962</u>	<u>\$ 19,822,115</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 527,866
Payroll related costs payable	-	-	-	-	-	-	-	29,537
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>557,403</u>
Fund Balances								
Restricted	<u>415,353</u>	<u>92,560</u>	<u>202,934</u>	<u>464,192</u>	<u>18,876</u>	<u>125,509</u>	<u>962</u>	<u>19,264,712</u>
Total fund balances	<u>415,353</u>	<u>92,560</u>	<u>202,934</u>	<u>464,192</u>	<u>18,876</u>	<u>125,509</u>	<u>962</u>	<u>19,264,712</u>
Total liabilities and fund balances	<u>\$ 415,353</u>	<u>\$ 92,560</u>	<u>\$ 202,934</u>	<u>\$ 464,192</u>	<u>\$ 18,876</u>	<u>\$ 125,509</u>	<u>\$ 962</u>	<u>\$ 19,822,115</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, 2015

	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Revenues:								
Federal and state funds	\$ -	\$ 50,562	\$ -	\$ -	\$ 33,901	\$ -	\$ -	\$ -
Fees and charges for services	-	-	68,720	275,859	-	-	481,089	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	18	757	175	207	129	-	2,526	18
Miscellaneous	-	-	-	-	-	-	21,765	135
Total revenues	<u>18</u>	<u>51,319</u>	<u>68,895</u>	<u>276,066</u>	<u>34,030</u>	<u>-</u>	<u>505,380</u>	<u>153</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	68,757	242,379	-	-	362,632	-
Legal	-	-	-	-	8,338	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	40,402	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>68,757</u>	<u>242,379</u>	<u>48,740</u>	<u>-</u>	<u>362,632</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18</u>	<u>51,319</u>	<u>138</u>	<u>33,687</u>	<u>(14,710)</u>	<u>-</u>	<u>142,748</u>	<u>153</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	18	51,319	138	33,687	(14,710)	-	142,748	153
Fund balances – beginning	<u>20,253</u>	<u>779,445</u>	<u>144,056</u>	<u>197,036</u>	<u>131,667</u>	<u>2</u>	<u>2,654,894</u>	<u>8,928</u>
Fund balances – ending	<u>\$ 20,271</u>	<u>\$ 830,764</u>	<u>\$ 144,194</u>	<u>\$ 230,723</u>	<u>\$ 116,957</u>	<u>\$ 2</u>	<u>\$ 2,797,642</u>	<u>\$ 9,081</u>

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, 2015

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,662	\$ -
Fees and charges for services	-	1,308,924	56,746	50	105,168	310,509	-	550
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	5	3,952	390	-	690	465	146	11
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	5	1,312,876	57,136	50	105,858	310,974	110,808	561
Expenditures:								
Current:								
General administration	-	516,627	-	-	-	-	222,288	-
Judicial	-	-	119,047	-	44,147	615,170	-	-
Legal	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	34,716	-	-
Public safety	-	-	-	-	-	-	-	-
Capital outlay	-	20,990	-	-	-	-	-	-
Total expenditures	-	537,617	119,047	-	44,147	649,886	222,288	-
Excess (deficiency) of revenues over (under) expenditures	5	775,259	(61,911)	50	61,711	(338,912)	(111,480)	561
Other financing sources (uses):								
Transfers in	-	-	-	-	-	350,000	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	350,000	-	-
Net change in fund balances	5	775,259	(61,911)	50	61,711	11,088	(111,480)	561
Fund balances – beginning	2,779	3,741,541	441,983	211	697,230	324,746	197,387	4,883
Fund balances – ending	\$ 2,784	\$ 4,516,800	\$ 380,072	\$ 261	\$ 758,941	\$ 335,834	\$ 85,907	\$ 5,444

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, 2015

	Contract Elections	Election Equipment	Sheriff Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention	County Records Management and Preservation
Revenues:								
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	702,628	-	-	-	29,020	-	4,188	231,681
Fines and forfeitures	-	-	69,388	66,435	-	-	-	-
Interest	2,189	28	203	399	-	14	27	1,296
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	704,817	28	69,591	66,834	29,020	14	4,215	232,977
Expenditures:								
Current:								
General administration	88,709	-	-	-	-	-	-	124,001
Judicial	-	-	-	-	-	-	-	-
Legal	-	-	-	44,155	32,693	-	-	-
Public facilities	-	-	-	-	-	-	-	-
Public safety	-	-	34,685	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	381,905
Total expenditures	88,709	-	34,685	44,155	32,693	-	-	505,906
Excess (deficiency) of revenues over (under) expenditures	616,108	28	34,906	22,679	(3,673)	14	4,215	(272,929)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(4,605)	-	-	-	-
Total other financing sources (uses)	-	-	-	(4,605)	-	-	-	-
Net change in fund balances	616,108	28	34,906	18,074	(3,673)	14	4,215	(272,929)
Fund balances – beginning	2,100,063	13,264	178,041	431,479	257,844	15,355	10,665	1,380,942
Fund balances – ending	\$ 2,716,171	\$ 13,292	\$ 212,947	\$ 449,553	\$ 254,171	\$ 15,369	\$ 14,880	\$ 1,108,013

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, 2015

	Juvenile Case Manager	Court Initiated Guardianship	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Court Technology	Probate Contributions	County Court - at-Law Clerks Court Records Preservation
Revenues:									
Federal and state funds	\$ -	\$ -	\$ -	\$ -	\$ 16,103	\$ -	\$ -	\$ 72,239	\$ -
Fees and charges for services	46,101	39,285	127,660	94,984	-	55,624	51,762	-	50,856
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest	193	193	487	225	1,148	159	109	383	246
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	46,294	39,478	128,147	95,209	17,251	55,783	51,871	72,622	51,102
Expenditures:									
Current:									
General administration	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	88,791	-	5,788	1,367	10,600	-
Legal	-	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	598,517	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	88,791	598,517	5,788	1,367	10,600	-
Excess (deficiency) of revenues over (under) expenditures	46,294	39,478	128,147	6,418	(581,266)	49,995	50,504	62,022	51,102
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(1,637)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(1,637)	-	-	-	-	-
Net change in fund balances	46,294	39,478	128,147	4,781	(581,266)	49,995	50,504	62,022	51,102
Fund balances – beginning	182,960	185,978	460,207	206,342	1,185,661	139,764	87,816	386,759	237,709
Fund balances – ending	\$ 229,254	\$ 225,456	\$ 588,354	\$ 211,123	\$ 604,395	\$ 189,759	\$ 138,320	\$ 448,781	\$ 288,811

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, 2015

	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture	Nonmajor Special Revenue Funds Total
Revenues:								
Federal and state funds	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,467
Fees and charges for services	90,026	-	15,188	-	11,588	-	-	4,158,206
Fines and forfeitures	-	-	-	194,774	-	56,254	962	387,813
Interest	346	75	183	751	27	247	-	18,417
Miscellaneous	-	-	-	-	-	-	-	21,900
Total revenues	90,372	45,075	15,371	195,525	11,615	56,501	962	4,914,803
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	951,625
Judicial	-	-	-	-	-	-	-	1,558,678
Legal	-	-	-	6,722	-	-	-	91,908
Public facilities	-	-	-	-	-	-	-	34,716
Public safety	-	-	-	-	-	-	-	673,604
Capital outlay	-	-	13,273	-	-	-	-	416,168
Total expenditures	-	-	13,273	6,722	-	-	-	3,726,699
Excess (deficiency) of revenues over (under) expenditures	90,372	45,075	2,098	188,803	11,615	56,501	962	1,188,104
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	350,000
Transfers out	-	-	-	-	-	-	-	(6,242)
Total other financing sources (uses)	-	-	-	-	-	-	-	343,758
Net change in fund balances	90,372	45,075	2,098	188,803	11,615	56,501	962	1,531,862
Fund balances – beginning	324,981	47,485	200,836	275,389	7,261	69,008	-	17,732,850
Fund balances – ending	\$ 415,353	\$ 92,560	\$ 202,934	\$ 464,192	\$ 18,876	\$ 125,509	\$ 962	\$ 19,264,712

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, 2015

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues - interest	\$ <u>6</u>	\$ <u>6</u>	\$ <u>18</u>	\$ <u>12</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	6	6	18	\$ <u><u>12</u></u>
Fund balance - beginning	<u>20,253</u>	<u>20,253</u>	<u>20,253</u>	
Fund balance - ending	\$ <u><u>20,259</u></u>	\$ <u><u>20,259</u></u>	\$ <u><u>20,271</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, 2015

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds -				
State lateral road distributions	\$ 59,000	\$ 59,000	\$ 50,562	\$(8,438)
Interest	235	235	757	522
Total revenues	<u>59,235</u>	<u>59,235</u>	<u>51,319</u>	<u>(7,916)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	59,235	59,235	51,319	<u><u>\$(7,916)</u></u>
Fund balance - beginning	<u>779,445</u>	<u>779,445</u>	<u>779,445</u>	
Fund balance - ending	<u><u>\$ 838,680</u></u>	<u><u>\$ 838,680</u></u>	<u><u>\$ 830,764</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Appellate judicial system	\$ 52,000	\$ 52,000	\$ 68,720	\$ 16,720
Interest	50	50	175	125
Total revenues	<u>52,050</u>	<u>52,050</u>	<u>68,895</u>	<u>16,845</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>46,800</u>	<u>68,757</u>	<u>68,757</u>	<u>-</u>
Total expenditures	<u>46,800</u>	<u>68,757</u>	<u>68,757</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,250	(16,707)	138	\$ <u>16,845</u>
Fund balance - beginning	<u>144,056</u>	<u>144,056</u>	<u>144,056</u>	
Fund balance - ending	\$ <u>149,306</u>	\$ <u>127,349</u>	\$ <u>144,194</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, 2015

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 205,000	\$ 205,000	\$ 275,859	\$ 70,859
Interest	70	70	207	137
Total revenues	<u>205,070</u>	<u>205,070</u>	<u>276,066</u>	<u>70,996</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
District Courts - maintenance and operating	182,440	182,440	174,875	7,565
County Courts - maintenance and operating	109,060	109,460	65,541	43,919
Justice of the Peace - maintenance and operating	<u>8,500</u>	<u>8,500</u>	<u>1,963</u>	<u>6,537</u>
Total expenditures	<u>300,000</u>	<u>300,400</u>	<u>242,379</u>	<u>58,021</u>
Excess (deficiency) of revenues				
over expenditures	(94,930)	(95,330)	33,687	\$ <u>129,017</u>
Fund balance - beginning	<u>197,036</u>	<u>197,036</u>	<u>197,036</u>	
Fund balance - ending	<u>\$ 102,106</u>	<u>\$ 101,706</u>	<u>\$ 230,723</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 375,000	\$ 375,000	\$ 481,089	\$ 106,089
Interest	750	750	2,526	1,776
Miscellaneous	20,000	20,000	21,765	1,765
Total revenues	<u>395,750</u>	<u>395,750</u>	<u>505,380</u>	<u>109,630</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	185,177	185,177	161,504	23,673
Training and travel	2,700	2,700	2,572	128
Maintenance and operating	236,474	236,474	198,556	37,918
Total Judicial	<u>424,351</u>	<u>424,351</u>	<u>362,632</u>	<u>61,719</u>
Total expenditures	<u>424,351</u>	<u>424,351</u>	<u>362,632</u>	<u>61,719</u>
Excess (deficiency) of revenues over expenditures	(28,601)	(28,601)	142,748	\$ <u>171,349</u>
Fund balance - beginning	<u>2,654,894</u>	<u>2,654,894</u>	<u>2,654,894</u>	
Fund balance - ending	<u>\$ 2,626,293</u>	<u>\$ 2,626,293</u>	<u>\$ 2,797,642</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 18	\$ 18
Miscellaneous	-	-	135	135
Total revenues	<u>-</u>	<u>-</u>	<u>153</u>	<u>153</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	153	\$ <u>153</u>
Fund balance - beginning	<u>8,928</u>	<u>8,928</u>	<u>8,928</u>	
Fund balance - ending	\$ <u>8,928</u>	\$ <u>8,928</u>	\$ <u>9,081</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, 2015

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenue - interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>5</u>	\$ <u>5</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	5	\$ <u><u>5</u></u>
Fund balance - beginning	<u>2,779</u>	<u>2,779</u>	<u>2,779</u>	
Fund balance - ending	\$ <u><u>2,779</u></u>	\$ <u><u>2,779</u></u>	\$ <u><u>2,784</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, 2015

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 870,000	\$ 870,000	\$ 1,308,924	\$ 438,924
Interest	2,400	2,400	3,952	1,552
Total revenues	<u>872,400</u>	<u>872,400</u>	<u>1,312,876</u>	<u>440,476</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	312,592	312,592	308,484	4,108
Training and travel	22,891	22,891	1,810	21,081
Maintenance and operating	<u>1,389,249</u>	<u>1,389,249</u>	<u>206,333</u>	<u>1,182,916</u>
Total General administration	<u>1,724,732</u>	<u>1,724,732</u>	<u>516,627</u>	<u>1,208,105</u>
Capital outlay - general administration	<u>77,077</u>	<u>77,077</u>	<u>20,990</u>	<u>56,087</u>
Total expenditures	<u>1,801,809</u>	<u>1,801,809</u>	<u>537,617</u>	<u>1,264,192</u>
Excess (deficiency) of revenues over expenditures	(929,409)	(929,409)	775,259	<u>\$ 1,704,668</u>
Fund balance - beginning	<u>3,741,541</u>	<u>3,741,541</u>	<u>3,741,541</u>	
Fund balance - ending	<u>\$ 2,812,132</u>	<u>\$ 2,812,132</u>	<u>\$ 4,516,800</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, 2015

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 49,000	\$ 49,000	\$ 56,746	\$ 7,746
Interest	100	100	390	290
Total revenues	<u>49,100</u>	<u>49,100</u>	<u>57,136</u>	<u>8,036</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	<u>116,070</u>	<u>119,047</u>	<u>119,047</u>	<u>-</u>
Total Judicial	<u>116,070</u>	<u>119,047</u>	<u>119,047</u>	<u>-</u>
Total expenditures	<u>116,070</u>	<u>119,047</u>	<u>119,047</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(66,970)	(69,947)	(61,911)	\$ <u>8,036</u>
Fund balance - beginning	<u>441,983</u>	<u>441,983</u>	<u>441,983</u>	
Fund balance - ending	<u>\$ 375,013</u>	<u>\$ 372,036</u>	<u>\$ 380,072</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, 2015

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 50	\$ 50
Total revenues	-	-	50	50
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	50	\$ 50
Fund balance - beginning	211	211	211	
Fund balance - ending	\$ 211	\$ 211	\$ 261	

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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 84,000	\$ 84,000	\$ 105,168	\$ 21,168
Interest	200	200	690	490
Total revenues	<u>84,200</u>	<u>84,200</u>	<u>105,858</u>	<u>21,658</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	19,615	19,615	12,200	7,415
Maintenance and operating	<u>161,814</u>	<u>183,233</u>	<u>31,947</u>	<u>151,286</u>
Total Judicial	<u>181,429</u>	<u>202,848</u>	<u>44,147</u>	<u>158,701</u>
Capital outlay - judicial	<u>24,051</u>	<u>496,471</u>	<u>-</u>	<u>496,471</u>
Total expenditures	<u>205,480</u>	<u>699,319</u>	<u>44,147</u>	<u>655,172</u>
Excess (deficiency) of revenues over expenditures	(121,280)	(615,119)	61,711	\$ <u>676,830</u>
Fund balance - beginning	<u>697,230</u>	<u>697,230</u>	<u>697,230</u>	
Fund balance - ending	\$ <u>575,950</u>	\$ <u>82,111</u>	\$ <u>758,941</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services:				
County Clerk security fees	\$ 154,000	\$ 154,000	\$ 208,099	\$ 54,099
District Clerk security fees	40,000	40,000	52,759	12,759
Justice of the Peace civil court fees	43,000	43,000	49,651	6,651
Total Fees and charges for services	<u>237,000</u>	<u>237,000</u>	<u>310,509</u>	<u>73,509</u>
Interest	-	-	465	465
Total revenues	<u>237,000</u>	<u>237,000</u>	<u>310,974</u>	<u>73,974</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	672,713	672,713	583,354	89,359
Maintenance and operating	32,270	32,270	31,816	454
Total Judicial	<u>704,983</u>	<u>704,983</u>	<u>615,170</u>	<u>89,813</u>
Public facilities:				
Maintenance and operating	51,723	51,723	34,716	17,007
Total Public facilities	<u>51,723</u>	<u>51,723</u>	<u>34,716</u>	<u>17,007</u>
Total expenditures	<u>756,706</u>	<u>756,706</u>	<u>649,886</u>	<u>106,820</u>
Excess (deficiency) of revenues over expenditures	<u>(519,706)</u>	<u>(519,706)</u>	<u>(338,912)</u>	<u>180,794</u>
Other financing sources (uses):				
Transfers in	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Total other financing sources (uses)	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net change in fund balance	<u>(169,706)</u>	<u>(169,706)</u>	<u>11,088</u>	<u>\$ 180,794</u>
Fund balance - beginning	<u>324,746</u>	<u>324,746</u>	<u>324,746</u>	
Fund balance - ending	<u>\$ 155,040</u>	<u>\$ 155,040</u>	<u>\$ 335,834</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ -	\$ -	\$ 110,662	\$ 110,662
Interest	-	-	146	146
Total revenues	-	-	110,808	110,808
Expenditures:				
Current:				
General administration - maintenance and operating	157,289	222,289	222,288	1
Total expenditures	157,289	222,289	222,288	1
Excess (deficiency) of revenues over expenditures	(157,289)	(222,289)	(111,480)	\$ <u>110,809</u>
Fund balance - beginning	197,387	197,387	197,387	
Fund balance - ending	<u>\$ 40,098</u>	<u>\$ (24,902)</u>	<u>\$ 85,907</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, 2015

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 500	\$ 500	\$ 550	\$ 50
Interest	<u>-</u>	<u>-</u>	<u>11</u>	<u>11</u>
Total revenues	<u>500</u>	<u>500</u>	<u>561</u>	<u>61</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	500	500	561	<u>\$ 61</u>
Fund balance - beginning	<u>4,883</u>	<u>4,883</u>	<u>4,883</u>	
Fund balance - ending	<u>\$ 5,383</u>	<u>\$ 5,383</u>	<u>\$ 5,444</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 475,000	\$ 475,000	\$ 702,628	\$ 227,628
Interest	2,000	2,000	2,189	189
Total revenues	<u>477,000</u>	<u>477,000</u>	<u>704,817</u>	<u>227,817</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	200,000	200,000	-	200,000
Training and travel	19,000	19,000	12,283	6,717
Maintenance and operating	134,600	134,600	76,426	58,174
Total General administration	<u>353,600</u>	<u>353,600</u>	<u>88,709</u>	<u>264,891</u>
Total expenditures	<u>353,600</u>	<u>353,600</u>	<u>88,709</u>	<u>264,891</u>
Excess (deficiency) of revenues over expenditures	123,400	123,400	616,108	\$ <u>492,708</u>
Fund balance - beginning	<u>2,100,063</u>	<u>2,100,063</u>	<u>2,100,063</u>	
Fund balance - ending	\$ <u><u>2,223,463</u></u>	\$ <u><u>2,223,463</u></u>	\$ <u><u>2,716,171</u></u>	

COLLIN COUNTY, TEXAS

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

Election Equipment Special Revenue Fund

For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues - interests	\$ <u>-</u>	\$ <u>-</u>	\$ <u>28</u>	\$ <u>28</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	28	\$ <u><u>28</u></u>
Fund balance - beginning	<u>13,264</u>	<u>13,264</u>	<u>13,264</u>	
Fund balance - ending	\$ <u><u>13,264</u></u>	\$ <u><u>13,264</u></u>	\$ <u><u>13,292</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, 2015

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues - interests	\$ -	\$ -	\$ 14	\$ 14
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	14	\$ 14
Fund balance - beginning	15,355	15,355	15,355	
Fund balance - ending	<u>\$ 15,355</u>	<u>\$ 15,355</u>	<u>\$ 15,369</u>	

COLLIN COUNTY, TEXAS

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

Child Abuse Prevention Special Revenue Fund

For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 2,000	\$ 2,000	\$ 4,188	\$ 2,188
Interest	<u>-</u>	<u>-</u>	<u>27</u>	<u>27</u>
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>4,215</u>	<u>2,215</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	2,000	2,000	4,215	\$ <u>2,215</u>
Fund balance - beginning	<u>10,665</u>	<u>10,665</u>	<u>10,665</u>	
Fund balance - ending	\$ <u>12,665</u>	\$ <u>12,665</u>	\$ <u>14,880</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, 2015

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 179,000	\$ 179,000	\$ 231,681	\$ 52,681
Interest	400	400	1,296	896
Total revenues	<u>179,400</u>	<u>179,400</u>	<u>232,977</u>	<u>53,577</u>
Expenditures:				
Current:				
General administration:				
Maintenance and operating	315,765	315,765	124,001	191,764
Total General administration	<u>315,765</u>	<u>315,765</u>	<u>124,001</u>	<u>191,764</u>
Capital outlay - general administration	762,116	762,116	381,905	380,211
Total expenditures	<u>1,077,881</u>	<u>1,077,881</u>	<u>505,906</u>	<u>571,975</u>
Excess (deficiency) of revenues over expenditures	(898,481)	(898,481)	(272,929)	<u>\$ 625,552</u>
Fund balance - beginning	<u>1,380,942</u>	<u>1,380,942</u>	<u>1,380,942</u>	
Fund balance - ending	<u>\$ 482,461</u>	<u>\$ 482,461</u>	<u>\$ 1,108,013</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, 2015

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 26,000	\$ 26,000	\$ 39,285	\$ 13,285
Interest	50	50	193	143
Total revenues	<u>26,050</u>	<u>26,050</u>	<u>39,478</u>	<u>13,428</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	26,050	26,050	39,478	<u>\$ 13,428</u>
Fund balance - beginning	<u>185,978</u>	<u>185,978</u>	<u>185,978</u>	
Fund balance - ending	<u>\$ 212,028</u>	<u>\$ 212,028</u>	<u>\$ 225,456</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 61,500	\$ 61,500	\$ 94,984	\$ 33,484
Fines	350	350	-	(350)
Interest	55	55	225	170
Total revenues	<u>61,905</u>	<u>61,905</u>	<u>95,209</u>	<u>33,304</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
Maintenance and operating	<u>69,832</u>	<u>69,832</u>	<u>36,506</u>	<u>33,326</u>
Total County Courts	<u>69,832</u>	<u>69,832</u>	<u>36,506</u>	<u>33,326</u>
District Courts:				
Training and travel	6,000	6,009	3,075	2,934
Maintenance and operating	98,748	98,739	49,210	49,529
Total District Courts	104,748	104,748	52,285	52,463
Total Judicial	<u>174,580</u>	<u>174,580</u>	<u>88,791</u>	<u>85,789</u>
Total expenditures	<u>174,580</u>	<u>174,580</u>	<u>88,791</u>	<u>85,789</u>
Excess (deficiency) of revenues over expenditures	(112,675)	(112,675)	6,418	119,093
Other financing (uses):				
Transfers out	<u>-</u>	<u>(1,637)</u>	<u>(1,637)</u>	<u>-</u>
Net change in fund balance	(112,675)	(114,312)	4,781	<u>\$ 119,093</u>
Fund balance - beginning	<u>206,342</u>	<u>206,342</u>	<u>206,342</u>	
Fund balance - ending	<u>\$ 93,667</u>	<u>\$ 92,030</u>	<u>\$ 211,123</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 29,000	\$ 29,000	\$ 55,624	\$ 26,624
Interest	30	30	159	129
Total revenues	<u>29,030</u>	<u>29,030</u>	<u>55,783</u>	<u>26,753</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	1,568	7,125	5,788	1,337
Total Judicial	<u>1,568</u>	<u>7,125</u>	<u>5,788</u>	<u>1,337</u>
Total expenditures	<u>1,568</u>	<u>7,125</u>	<u>5,788</u>	<u>1,337</u>
Excess (deficiency) of revenues over expenditures	27,462	21,905	49,995	\$ <u>28,090</u>
Fund balance - beginning	<u>139,764</u>	<u>139,764</u>	<u>139,764</u>	
Fund balance - ending	<u>\$ 167,226</u>	<u>\$ 161,669</u>	<u>\$ 189,759</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 34,000	\$ 34,000	\$ 51,762	\$ 17,762
Interest	5	5	109	104
Total revenues	<u>34,005</u>	<u>34,005</u>	<u>51,871</u>	<u>17,866</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	2,016	2,016	1,367	649
Total Judicial	<u>2,016</u>	<u>2,016</u>	<u>1,367</u>	<u>649</u>
Total expenditures	<u>2,016</u>	<u>2,016</u>	<u>1,367</u>	<u>649</u>
Excess (deficiency) of revenues over expenditures	31,989	31,989	50,504	\$ <u><u>18,515</u></u>
Fund balance - beginning	<u>87,816</u>	<u>87,816</u>	<u>87,816</u>	
Fund balance - ending	\$ <u><u>119,805</u></u>	\$ <u><u>119,805</u></u>	\$ <u><u>138,320</u></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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
State funds	\$ 40,000	\$ 40,000	\$ 72,239	\$ 32,239
Interest	100	100	383	283
Total revenues	<u>40,100</u>	<u>40,100</u>	<u>72,622</u>	<u>32,522</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	56,803	56,803	10,600	46,203
Training and travel	10,451	10,451	-	10,451
Maintenance and operating	1,900	1,900	-	1,900
Total Judicial	<u>69,154</u>	<u>69,154</u>	<u>10,600</u>	<u>58,554</u>
Total expenditures	<u>69,154</u>	<u>69,154</u>	<u>10,600</u>	<u>58,554</u>
Excess (deficiency) of revenues over expenditures	(29,054)	(29,054)	62,022	\$ <u>91,076</u>
Fund balance - beginning	<u>386,759</u>	<u>386,759</u>	<u>386,759</u>	
Fund balance - ending	\$ <u>357,705</u>	\$ <u>357,705</u>	\$ <u>448,781</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, 2015

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 35,000	\$ 35,000	\$ 50,856	\$ 15,856
Interest	50	50	246	196
Total revenues	<u>35,050</u>	<u>35,050</u>	<u>51,102</u>	<u>16,052</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	35,050	35,050	51,102	<u>\$ 16,052</u>
Fund balance - beginning	<u>237,709</u>	<u>237,709</u>	<u>237,709</u>	
Fund balance - ending	<u>\$ 272,759</u>	<u>\$ 272,759</u>	<u>\$ 288,811</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 70,000	\$ 70,000	\$ 90,026	\$ 20,026
Interest	100	100	346	246
Total revenues	<u>70,100</u>	<u>70,100</u>	<u>90,372</u>	<u>20,272</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	100,000	100,000	-	100,000
Total Judicial	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Excess (deficiency) of revenues over expenditures	(29,900)	(29,900)	90,372	<u>\$ 120,272</u>
Fund balance - beginning	<u>324,981</u>	<u>324,981</u>	<u>324,981</u>	
Fund balance - ending	<u>\$ 295,081</u>	<u>\$ 295,081</u>	<u>\$ 415,353</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, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 11,000	\$ 11,000	\$ 15,188	\$ 4,188
Interest	-	-	183	183
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>15,371</u>	<u>4,371</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>4,385</u>	<u>4,385</u>	<u>-</u>	<u>4,385</u>
Total Judicial	<u>4,385</u>	<u>4,385</u>	<u>-</u>	<u>4,385</u>
Capital outlay - judicial	<u>22,482</u>	<u>22,482</u>	<u>13,273</u>	<u>9,209</u>
Total expenditures	<u>26,867</u>	<u>26,867</u>	<u>13,273</u>	<u>13,594</u>
Excess (deficiency) of revenues over expenditures	(15,867)	(15,867)	2,098	<u>\$ 17,965</u>
Fund balance - beginning	<u>200,836</u>	<u>200,836</u>	<u>200,836</u>	
Fund balance - ending	<u>\$ 184,969</u>	<u>\$ 184,969</u>	<u>\$ 202,934</u>	

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COLLIN COUNTY, TEXAS

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

Truancy Prevention and Diversion Special Revenue Fund

For The Year Ended September 30, 2015

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 3,300	\$ 3,300	\$ 11,588	\$ 8,288
Interest	-	-	27	27
Total revenues	<u>3,300</u>	<u>3,300</u>	<u>11,615</u>	<u>8,315</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	3,300	3,300	11,615	<u>\$ 8,315</u>
Fund balance - beginning	<u>7,261</u>	<u>7,261</u>	<u>7,261</u>	
Fund balance - ending	<u>\$ 10,561</u>	<u>\$ 10,561</u>	<u>\$ 18,876</u>	

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

2003 Permanent Improvement Capital Projects Fund - 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 Fund - to account for bond projects authorized by voters on November 6, 2007. Total authorized for permanent improvements, facilities, and open space projects is \$93,300,000. Only a portion of the bonds have been issued to-date in four series, beginning 2008 and ending 2014. The remainder of the bonds will be sold as needed. The total bonds sold through September 30, 2014 is \$41,680,000.

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

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

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

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

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

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

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

1995 Road Bond Capital Projects Fund - 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 Fund - 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 Fund - to account for bond projects authorized by voters on November 4, 2003. Total authorized for roads and highways is \$142,000,000. All of the bonds have been issued in five series, beginning 2004 and ending 2008.

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

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

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

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

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

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

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2015

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	\$ 1,351	\$ 697	\$ 1,642	\$ 1,830,489	\$ 105	\$ 1,460	\$ 3,166	\$ 2,023	\$ 1,840,933
Investments	354,764	1,199,212	667,105	7,107,137	129,629	2,658,341	9,181,193	10,230,136	31,527,517
Receivables:									
Advances to other funds	-	-	-	-	-	1,340,558	14,499	-	1,355,057
Miscellaneous	-	-	-	-	26,113	240,417	229,659	-	496,189
Total assets	<u>\$ 356,115</u>	<u>\$ 1,199,909</u>	<u>\$ 668,747</u>	<u>\$ 8,937,626</u>	<u>\$ 155,847</u>	<u>\$ 4,240,776</u>	<u>\$ 9,428,517</u>	<u>\$ 10,232,159</u>	<u>\$ 35,219,696</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ 427,000	\$ -	\$ 6,524	\$ 48,310	\$ 65,229	\$ 547,063
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>427,000</u>	<u>-</u>	<u>6,524</u>	<u>48,310</u>	<u>65,229</u>	<u>547,063</u>
Fund balances:									
Nonspendable	-	-	-	-	-	1,340,558	14,499	-	1,355,057
Restricted	<u>356,115</u>	<u>1,199,909</u>	<u>668,747</u>	<u>8,510,626</u>	<u>155,847</u>	<u>2,893,694</u>	<u>9,365,708</u>	<u>10,166,930</u>	<u>33,317,576</u>
Total fund balances	<u>356,115</u>	<u>1,199,909</u>	<u>668,747</u>	<u>8,510,626</u>	<u>155,847</u>	<u>4,234,252</u>	<u>9,380,207</u>	<u>10,166,930</u>	<u>34,672,633</u>
Total liabilities and fund balances	<u>\$ 356,115</u>	<u>\$ 1,199,909</u>	<u>\$ 668,747</u>	<u>\$ 8,937,626</u>	<u>\$ 155,847</u>	<u>\$ 4,240,776</u>	<u>\$ 9,428,517</u>	<u>\$ 10,232,159</u>	<u>\$ 35,219,696</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, 2015

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond	1999 Road Bond	2003 Road Bond	Tax Notes	Nonmajor Capital Project Funds Total
Revenues:									
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 21,883	\$ -	\$ -	\$ -	\$ 21,883
Interest	<u>445</u>	<u>1,098</u>	<u>752</u>	<u>18,879</u>	<u>293</u>	<u>2,890</u>	<u>14,448</u>	<u>18,951</u>	<u>57,756</u>
Total revenues	<u>445</u>	<u>1,098</u>	<u>752</u>	<u>18,879</u>	<u>22,176</u>	<u>2,890</u>	<u>14,448</u>	<u>18,951</u>	<u>79,639</u>
Expenditures:									
Capital outlay:									
General administration	-	-	-	-	-	-	-	1,356,937	1,356,937
Public facilities	11,957	-	-	251,321	-	-	-	-	263,278
Public transportation	-	-	-	-	268,604	533,082	4,062,574	-	4,864,260
Culture and recreation	<u>316,550</u>	<u>-</u>	<u>305,087</u>	<u>3,077,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,699,248</u>
Total expenditures	<u>328,507</u>	<u>-</u>	<u>305,087</u>	<u>3,328,932</u>	<u>268,604</u>	<u>533,082</u>	<u>4,062,574</u>	<u>1,356,937</u>	<u>10,183,723</u>
Excess (deficiency) of revenues									
over (under) expenditures	<u>(328,062)</u>	<u>1,098</u>	<u>(304,335)</u>	<u>(3,310,053)</u>	<u>(246,428)</u>	<u>(530,192)</u>	<u>(4,048,126)</u>	<u>(1,337,986)</u>	<u>(10,104,084)</u>
Other financing sources (uses):									
Debt issuance	-	-	-	2,295,000	-	-	-	-	2,295,000
Premium on sale of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,300,000</u>
Net change in fund balance	<u>(328,062)</u>	<u>1,098</u>	<u>(304,335)</u>	<u>(1,010,053)</u>	<u>(246,428)</u>	<u>(530,192)</u>	<u>(4,048,126)</u>	<u>(1,337,986)</u>	<u>(7,804,084)</u>
Fund balance – beginning	<u>684,177</u>	<u>1,198,811</u>	<u>973,082</u>	<u>9,520,679</u>	<u>402,275</u>	<u>4,764,444</u>	<u>13,428,333</u>	<u>11,504,916</u>	<u>42,476,717</u>
Fund balance – ending	<u>\$ 356,115</u>	<u>\$ 1,199,909</u>	<u>\$ 668,747</u>	<u>\$ 8,510,626</u>	<u>\$ 155,847</u>	<u>\$ 4,234,252</u>	<u>\$ 9,380,207</u>	<u>\$ 10,166,930</u>	<u>\$ 34,672,633</u>

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, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,234,413	\$ 445	\$ 3,234,858	\$ 3,234,858
Miscellaneous	<u>191,042</u>	<u>-</u>	<u>191,042</u>	<u>191,042</u>
Total revenues	<u>3,425,455</u>	<u>445</u>	<u>3,425,900</u>	<u>3,425,900</u>
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,686,000	11,957	34,697,957	35,054,072
Old Collin County Courthouse	1,000,000	-	1,000,000	1,000,000
Land for park and open space	<u>5,747,031</u>	<u>316,550</u>	<u>6,063,581</u>	<u>6,063,581</u>
Total expenditures	<u>41,433,031</u>	<u>328,507</u>	<u>41,761,538</u>	<u>42,117,653</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,007,576)</u>	<u>(328,062)</u>	<u>(38,335,638)</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>\$ 684,177</u>	<u>(328,062)</u>	<u>\$ 356,115</u>	<u>\$ -</u>
Fund balance – beginning		<u>684,177</u>		
Fund balance – ending		<u>\$ 356,115</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, 2015

	<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	1,538,402	1,098	1,539,500	1,539,500
Miscellaneous	<u>4,950</u>	<u>-</u>	<u>4,950</u>	<u>4,950</u>
Total revenues	<u>1,619,415</u>	<u>1,098</u>	<u>1,620,513</u>	<u>1,620,513</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>26,317,924</u>	<u>-</u>	<u>26,317,924</u>	<u>27,517,833</u>
Total expenditures	<u>26,317,924</u>	<u>-</u>	<u>26,317,924</u>	<u>27,517,833</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,698,509)</u>	<u>1,098</u>	<u>(24,697,411)</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>\$ 1,198,811</u>	<u>1,098</u>	<u>\$ 1,199,909</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,198,811</u>		
Fund balance – ending		<u>\$ 1,199,909</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, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>3,782,123</u>	\$ <u>752</u>	\$ <u>3,782,875</u>	\$ <u>3,782,875</u>
Total revenues	<u>3,782,123</u>	<u>752</u>	<u>3,782,875</u>	<u>3,782,875</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	79,672,874	-	79,672,874	80,341,621
Land for park and open space	<u>10,143,712</u>	<u>305,087</u>	<u>10,448,799</u>	<u>10,448,799</u>
Total expenditures	<u>89,816,586</u>	<u>305,087</u>	<u>90,121,673</u>	<u>90,790,420</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(86,034,463)</u>	<u>(304,335)</u>	<u>(86,338,798)</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>973,082</u>	(304,335)	\$ <u>668,747</u>	\$ <u>-</u>
Fund balance – beginning		<u>973,082</u>		
Fund balance – ending		\$ <u>668,747</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, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ <u>270,751</u>	\$ <u>18,879</u>	\$ <u>289,630</u>	\$ <u>289,630</u>
Total revenues	<u>270,751</u>	<u>18,879</u>	<u>289,630</u>	<u>289,630</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	29,178,483	251,321	29,429,804	37,940,430
Land for park and open space including joint county-city projects	<u>4,387,733</u>	<u>3,077,611</u>	<u>7,465,344</u>	<u>7,465,344</u>
Total expenditures	<u>33,566,216</u>	<u>3,328,932</u>	<u>36,895,148</u>	<u>45,405,774</u>
Excess (deficiency) of revenues over (under) expenditures	(<u>33,295,465</u>)	(<u>3,310,053</u>)	(<u>36,605,518</u>)	(<u>45,116,144</u>)
Other financing sources (uses):				
Debt issuance	40,863,108	2,295,000	43,158,108	43,158,108
Premium on sale of bonds	<u>1,953,036</u>	<u>5,000</u>	<u>1,958,036</u>	<u>1,958,036</u>
Total other financing sources (uses)	<u>42,816,144</u>	<u>2,300,000</u>	<u>45,116,144</u>	<u>45,116,144</u>
Net change in fund balance	\$ <u>9,520,679</u>	(<u>1,010,053</u>)	\$ <u>8,510,626</u>	\$ <u>-</u>
Fund balance – beginning		<u>9,520,679</u>		
Fund balance – ending		\$ <u><u>8,510,626</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, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Taxes - special assessment	\$ 187,358	\$ 21,883	\$ 209,241	\$ 209,241
Other local government funds	862,610	-	862,610	862,610
Interest	2,042,663	293	2,042,956	2,042,956
Miscellaneous	<u>332,049</u>	<u>-</u>	<u>332,049</u>	<u>332,049</u>
Total revenues	<u>3,424,680</u>	<u>22,176</u>	<u>3,446,856</u>	<u>3,446,856</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,060,887</u>	<u>268,604</u>	<u>50,329,491</u>	<u>50,485,338</u>
Total expenditures	<u>50,060,887</u>	<u>268,604</u>	<u>50,329,491</u>	<u>50,485,338</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,636,207)</u>	<u>(246,428)</u>	<u>(46,882,635)</u>	<u>(47,038,482)</u>
Other financing sources (uses):				
Debt issuance	45,432,419	-	45,432,419	45,432,419
Sale of assets	810,366	-	810,366	810,366
Transfers in	99,950	-	99,950	99,950
Refund of escrow	<u>695,747</u>	<u>-</u>	<u>695,747</u>	<u>695,747</u>
Total other financing sources (uses)	<u>47,038,482</u>	<u>-</u>	<u>47,038,482</u>	<u>47,038,482</u>
Net change in fund balance	<u>\$ 402,275</u>	<u>(246,428)</u>	<u>\$ 155,847</u>	<u>\$ -</u>
Fund balance – beginning		<u>402,275</u>		
Fund balance – ending		<u>\$ 155,847</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, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 2,304,473	\$ -	\$ 2,304,473	\$ 2,304,473
Interest	<u>10,452,767</u>	<u>2,890</u>	<u>10,455,657</u>	<u>10,455,657</u>
Total revenues	<u>12,757,240</u>	<u>2,890</u>	<u>12,760,130</u>	<u>12,760,130</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>90,540,880</u>	<u>533,082</u>	<u>91,073,962</u>	<u>95,308,214</u>
Total expenditures	<u>90,540,880</u>	<u>533,082</u>	<u>91,073,962</u>	<u>95,308,214</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(77,783,640)</u>	<u>(530,192)</u>	<u>(78,313,832)</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>\$ 4,764,444</u>	<u>(530,192)</u>	<u>\$ 4,234,252</u>	<u>\$ -</u>
Fund balance – beginning		<u>4,764,444</u>		
Fund balance – ending		<u>\$ 4,234,252</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, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 1,890,608	\$ -	\$ 1,890,608	\$ 1,890,608
Interest	12,588,272	14,448	12,602,720	12,602,720
Miscellaneous	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Total revenues	<u>14,513,880</u>	<u>14,448</u>	<u>14,528,328</u>	<u>14,528,328</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>143,107,083</u>	<u>4,062,574</u>	<u>147,169,657</u>	<u>156,549,864</u>
Total expenditures	<u>143,107,083</u>	<u>4,062,574</u>	<u>147,169,657</u>	<u>156,549,864</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(128,593,203)</u>	<u>(4,048,126)</u>	<u>(132,641,329)</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>\$ 13,428,333</u>	<u>(4,048,126)</u>	<u>\$ 9,380,207</u>	<u>\$ -</u>
Fund balance – beginning		<u>13,428,333</u>		
Fund balance – ending		<u>\$ 9,380,207</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, 2015

	<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	3,676,421	18,951	3,695,372	3,695,372
Miscellaneous	<u>78,855</u>	<u>-</u>	<u>78,855</u>	<u>78,855</u>
Total revenues	<u>5,642,648</u>	<u>18,951</u>	<u>5,661,599</u>	<u>5,661,599</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>42,583,669</u>	<u>1,356,937</u>	<u>43,940,606</u>	<u>54,107,536</u>
Total expenditures	<u>42,583,669</u>	<u>1,356,937</u>	<u>43,940,606</u>	<u>54,107,536</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,941,021)</u>	<u>(1,337,986)</u>	<u>(38,279,007)</u>	<u>(48,445,937)</u>
Other financing sources (uses):				
Debt issuance	48,322,580	-	48,322,580	48,322,580
Premium on sale of tax notes	<u>123,357</u>	<u>-</u>	<u>123,357</u>	<u>123,357</u>
Total other financing sources (uses)	<u>48,445,937</u>	<u>-</u>	<u>48,445,937</u>	<u>48,445,937</u>
Net change in fund balance	<u>\$ 11,504,916</u>	<u>(1,337,986)</u>	<u>\$ 10,166,930</u>	<u>\$ -</u>
Fund balance – beginning		<u>11,504,916</u>		
Fund balance – ending		<u>\$ 10,166,930</u>		

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INTERNAL SERVICE FUNDS

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

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

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

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

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

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

COLLIN COUNTY, TEXAS
Combining Statement of Net Position
Internal Service Funds
September 30, 2015

Assets	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Total
Current assets:							
Cash	\$ 10,325	\$ 519,059	\$ 107,996	\$ 26,783	\$ 3,706,751	\$ 55,648	\$ 4,426,562
Investments	1,988,615	754,427	163,468	679,097	2,191,451	-	5,777,058
Receivables:							
Miscellaneous receivables	1,689	-	-	-	390,779	-	392,468
Total current assets	<u>2,000,629</u>	<u>1,273,486</u>	<u>271,464</u>	<u>705,880</u>	<u>6,288,981</u>	<u>55,648</u>	<u>10,596,088</u>
Total assets	<u>\$ 2,000,629</u>	<u>\$ 1,273,486</u>	<u>\$ 271,464</u>	<u>\$ 705,880</u>	<u>\$ 6,288,981</u>	<u>\$ 55,648</u>	<u>\$ 10,596,088</u>
Liabilities							
Current liabilities:							
Accounts payable	\$ -	\$ 64,232	\$ 23,138	\$ 14,770	\$ 2,984,865	\$ 28,149	\$ 3,115,154
Payroll payable	-	-	-	-	6,532	-	6,532
Claims payable	446,232	637,974	-	-	855,183	-	1,939,389
Total current liabilities	<u>446,232</u>	<u>702,206</u>	<u>23,138</u>	<u>14,770</u>	<u>3,846,580</u>	<u>28,149</u>	<u>5,061,075</u>
Total liabilities	<u>446,232</u>	<u>702,206</u>	<u>23,138</u>	<u>14,770</u>	<u>3,846,580</u>	<u>28,149</u>	<u>5,061,075</u>
Net Position							
Unrestricted	<u>1,554,397</u>	<u>571,280</u>	<u>248,326</u>	<u>691,110</u>	<u>2,442,401</u>	<u>27,499</u>	<u>5,535,013</u>
Total net position	<u>\$ 1,554,397</u>	<u>\$ 571,280</u>	<u>\$ 248,326</u>	<u>\$ 691,110</u>	<u>\$ 2,442,401</u>	<u>\$ 27,499</u>	<u>\$ 5,535,013</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For The Year Ended September 30, 2015

	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Total
Operating revenues:							
Premiums	\$ 450,000	\$ 210,000	\$ 3,587,455	\$ 86,499	\$ 23,470,012	\$ 344,547	\$ 28,148,513
Other	-	28,683	-	-	1,671,459	-	1,700,142
Total operating revenues	<u>450,000</u>	<u>238,683</u>	<u>3,587,455</u>	<u>86,499</u>	<u>25,141,471</u>	<u>344,547</u>	<u>29,848,655</u>
Operating expenses:							
Administration	-	28,194	-	-	2,707,954	-	2,736,148
Benefits	918,370	328,982	3,554,772	34,021	21,599,186	345,744	26,781,075
Total operating expenses	<u>918,370</u>	<u>357,176</u>	<u>3,554,772</u>	<u>34,021</u>	<u>24,307,140</u>	<u>345,744</u>	<u>29,517,223</u>
Operating income (loss)	(468,370)	(118,493)	32,683	52,478	834,331	(1,197)	331,432
Nonoperating revenues (expenses):							
Interest income	1,889	1,302	-	647	5,960	-	9,798
Total nonoperating revenues (expenses)	<u>1,889</u>	<u>1,302</u>	<u>-</u>	<u>647</u>	<u>5,960</u>	<u>-</u>	<u>9,798</u>
Change in net position	(466,481)	(117,191)	32,683	53,125	840,291	(1,197)	341,230
Total net position – beginning	<u>2,020,878</u>	<u>688,471</u>	<u>215,643</u>	<u>637,985</u>	<u>1,602,110</u>	<u>28,696</u>	<u>5,193,783</u>
Total net position – ending	<u>\$ 1,554,397</u>	<u>\$ 571,280</u>	<u>\$ 248,326</u>	<u>\$ 691,110</u>	<u>\$ 2,442,401</u>	<u>\$ 27,499</u>	<u>\$ 5,535,013</u>

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2015

	Liability Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Insurance Claim	Employee Paid Benefits	Total
Cash flows from operating activities:							
Receipts from customers and users	\$ 450,000	\$ 210,000	\$ 3,587,455	\$ 86,499	\$ 23,079,233	\$ 344,547	\$ 27,757,734
Insurance recovery	-	28,683	-	-	1,671,459	-	1,700,142
Administration costs	-	(28,194)	-	-	(2,707,955)	-	(2,736,149)
Benefits paid	(922,012)	(320,813)	(3,557,026)	(39,886)	(21,957,634)	(346,419)	(27,143,790)
Net cash provided (used) by operating activities	(472,012)	(110,324)	30,429	46,613	85,103	(1,872)	(422,063)
Cash flows from investing activities:							
Sale (Purchases) of investments	458,125	476,801	-	(52,598)	(655,501)	-	226,827
Interest income	1,889	1,302	-	647	5,960	-	9,798
Net cash provided (used) by investing activities	460,014	478,103	-	(51,951)	(649,541)	-	236,625
Net increase (decrease) in cash and cash equivalents	(11,998)	367,779	30,429	(5,338)	(564,438)	(1,872)	(185,438)
Cash and cash equivalents – October 1, 2014	22,323	151,280	77,567	32,121	4,271,189	57,520	4,612,000
Cash and cash equivalents – September 30, 2015	<u>\$ 10,325</u>	<u>\$ 519,059</u>	<u>\$ 107,996</u>	<u>\$ 26,783</u>	<u>\$ 3,706,751</u>	<u>\$ 55,648</u>	<u>\$ 4,426,562</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	\$(468,370)	\$(118,493)	\$ 32,683	\$ 52,478	\$ 834,331	\$(1,197)	\$ 331,432
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Change in intergovernmental receivable	-	-	-	-	(390,779)	-	(390,779)
Change in accounts payable	(3,642)	8,169	(2,254)	(5,865)	(359,259)	(675)	(363,526)
Change in payroll payable	-	-	-	-	810	-	810
Total adjustments	(3,642)	8,169	(2,254)	(5,865)	(749,228)	(675)	(753,495)
Net cash provided (used) by operating activities	<u>\$(472,012)</u>	<u>\$(110,324)</u>	<u>\$ 30,429</u>	<u>\$ 46,613</u>	<u>\$ 85,103</u>	<u>\$(1,872)</u>	<u>\$(422,063)</u>

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

DISTRICT ATTORNEY SEIZED FUNDS REGISTRY FUND – 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, 2015

<u>UNCLAIMED HOLDINGS</u>	Balance October 1, 2014	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 2015
<u>Assets</u>				
Cash	\$ 579	\$ 315,764	\$ 313,447	\$ 2,896
Investments	270,778	290,259	293,259	267,778
Total assets	<u>\$ 271,357</u>	<u>\$ 606,023</u>	<u>\$ 606,706</u>	<u>\$ 270,674</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 271,357	\$ 23,923	\$ 24,606	\$ 270,674
Total liabilities	<u>\$ 271,357</u>	<u>\$ 23,923</u>	<u>\$ 24,606</u>	<u>\$ 270,674</u>
 <u>STATE FEES</u>				
<u>Assets</u>				
Cash	\$ 136,428	\$ 12,229,940	\$ 12,119,861	\$ 246,507
Investments	878,771	6,840,789	6,982,790	736,770
Miscellaneous receivables	8,155	42,941	8,155	42,941
Total assets	<u>\$ 1,023,354</u>	<u>\$ 19,113,670</u>	<u>\$ 19,110,806</u>	<u>\$ 1,026,218</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 4,373,832	\$ 4,373,832	\$ -
Due to others/vouchers payable	1,023,354	1,432,593	1,429,729	1,026,218
Total liabilities	<u>\$ 1,023,354</u>	<u>\$ 5,806,425</u>	<u>\$ 5,803,561</u>	<u>\$ 1,026,218</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2015

<u>SHERIFF</u>	Balance October 1, <u>2014</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2015</u>
<u>Assets</u>				
Cash	\$ -	\$ 465,780	\$ 448,280	\$ 17,500
Total assets	<u>\$ -</u>	<u>\$ 465,780</u>	<u>\$ 448,280</u>	<u>\$ 17,500</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 297,231	\$ 297,231	\$ -
Due to others/vouchers payable	<u>-</u>	<u>168,549</u>	<u>151,049</u>	<u>17,500</u>
Total liabilities	<u>\$ -</u>	<u>\$ 465,780</u>	<u>\$ 448,280</u>	<u>\$ 17,500</u>

DISTRICT CLERK - TRUST

<u>Assets</u>				
Cash	\$ 5,292,269	\$ 4,507,886	\$ 5,204,855	\$ 4,595,300
Investments	<u>2,054,824</u>	<u>914,225</u>	<u>326,286</u>	<u>2,642,763</u>
Total assets	<u>\$ 7,347,093</u>	<u>\$ 5,422,111</u>	<u>\$ 5,531,141</u>	<u>\$ 7,238,063</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 7,347,093</u>	<u>\$ 5,422,112</u>	<u>\$ 5,531,142</u>	<u>\$ 7,238,063</u>
Total liabilities	<u>\$ 7,347,093</u>	<u>\$ 5,422,112</u>	<u>\$ 5,531,142</u>	<u>\$ 7,238,063</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2015

<u>DISTRICT CLERK - OTHER</u>	Balance October 1, 2014	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 2015
<u>Assets</u>				
Cash	\$ 1,207,766	\$ 7,435,464	\$ 7,164,585	\$ 1,478,645
Total assets	<u>\$ 1,207,766</u>	<u>\$ 7,435,464</u>	<u>\$ 7,164,585</u>	<u>\$ 1,478,645</u>
<u>Liabilities</u>				
Due to other governments	\$ 694	\$ 5,705	\$ 5,649	\$ 750
Due to other agency funds	-	6,122,949	6,122,949	-
Cash bonds outstanding	1,195,305	1,305,960	1,039,896	1,461,369
Cash deposits outstanding	11,767	89,461	84,702	16,526
Total liabilities	<u>\$ 1,207,766</u>	<u>\$ 7,524,075</u>	<u>\$ 7,253,196</u>	<u>\$ 1,478,645</u>
 <u>COUNTY CLERK - TRUST</u>				
<u>Assets</u>				
Cash	\$ 3,390,393	\$ 10,817,453	\$ 10,164,138	\$ 4,043,708
Investments	6,046,268	1,064,357	1,932,832	5,177,793
Total assets	<u>\$ 9,436,661</u>	<u>\$ 11,881,810</u>	<u>\$ 12,096,970</u>	<u>\$ 9,221,501</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 9,436,661	\$ 11,881,810	\$ 12,096,970	\$ 9,221,501
Total liabilities	<u>\$ 9,436,661</u>	<u>\$ 11,881,810</u>	<u>\$ 12,096,970</u>	<u>\$ 9,221,501</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2015

<u>COUNTY CLERK - OTHER</u>	Balance October 1, <u>2014</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2015</u>
<u>Assets</u>				
Cash	\$ 2,287,729	\$ 15,050,111	\$ 15,074,607	\$ 2,263,233
Total assets	<u>\$ 2,287,729</u>	<u>\$ 15,050,111</u>	<u>\$ 15,074,607</u>	<u>\$ 2,263,233</u>
<u>Liabilities</u>				
Due to other governments	\$ 6,575	\$ 29,314	\$ 30,595	\$ 5,294
Due to other agency funds	-	13,387,290	13,387,290	-
Due to others/vouchers payable	2,982	15,981	15,683	3,280
Cash bonds outstanding	<u>2,278,172</u>	<u>1,720,504</u>	<u>1,744,017</u>	<u>2,254,659</u>
Total liabilities	<u>\$ 2,287,729</u>	<u>\$ 15,153,089</u>	<u>\$ 15,177,585</u>	<u>\$ 2,263,233</u>
 <u>TAX ASSESSOR/COLLECTOR</u>				
<u>Assets</u>				
Cash	\$ 10,502,273	\$ 2,549,658,306	\$ 2,547,586,779	\$ 12,573,800
Investments	4,472,834	2,069	1,000,267	3,474,636
Miscellaneous receivables	<u>42,044</u>	<u>13,997,435</u>	<u>14,033,880</u>	<u>5,599</u>
Total assets	<u>\$ 15,017,151</u>	<u>\$ 2,563,657,810</u>	<u>\$ 2,562,620,926</u>	<u>\$ 16,054,035</u>
<u>Liabilities</u>				
Due to other governments	\$ 9,290,549	\$ 2,217,112,720	\$ 2,216,758,187	\$ 9,645,082
Due to other agency funds	-	208,412,298	208,412,298	-
Due to others/vouchers payable	<u>5,726,602</u>	<u>80,934,287</u>	<u>80,251,936</u>	<u>6,408,953</u>
Total liabilities	<u>\$ 15,017,151</u>	<u>\$ 2,506,459,305</u>	<u>\$ 2,505,422,421</u>	<u>\$ 16,054,035</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2015

JUSTICE OF THE PEACE, <u>PRECINCT 1</u>	Balance October 1, <u>2014</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2015</u>
<u>Assets</u>				
Cash	\$ 19,417	\$ 1,145,187	\$ 1,157,843	\$ 6,761
Total assets	<u>\$ 19,417</u>	<u>\$ 1,145,187</u>	<u>\$ 1,157,843</u>	<u>\$ 6,761</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 8,102	\$ 8,102	\$ -
Due to other agency funds	-	317,294	317,294	-
Due to others/vouchers payable	19,417	820,033	832,689	6,761
Total liabilities	<u>\$ 19,417</u>	<u>\$ 1,145,429</u>	<u>\$ 1,158,085</u>	<u>\$ 6,761</u>
 JUSTICE OF THE PEACE, <u>PRECINCT 2</u>				
<u>Assets</u>				
Cash	\$ 11,845	\$ 527,089	\$ 527,272	\$ 11,662
Total assets	<u>\$ 11,845</u>	<u>\$ 527,089</u>	<u>\$ 527,272</u>	<u>\$ 11,662</u>
<u>Liabilities</u>				
Due to other governments	\$ 55	\$ 16,847	\$ 16,847	\$ 55
Due to other agency funds	-	222,771	222,771	-
Due to others/vouchers payable	11,790	681,908	682,091	11,607
Total liabilities	<u>\$ 11,845</u>	<u>\$ 921,526</u>	<u>\$ 921,709</u>	<u>\$ 11,662</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2015

JUSTICE OF THE PEACE, PRECINCT 3-1	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
<u>Assets</u>				
Cash	\$ 4,289	\$ 936,890	\$ 937,207	\$ 3,972
Total assets	<u>\$ 4,289</u>	<u>\$ 936,890</u>	<u>\$ 937,207</u>	<u>\$ 3,972</u>
<u>Liabilities</u>				
Due to other governments	\$ 45	\$ 7,983	\$ 7,983	\$ 45
Due to other agency funds	-	258,009	258,009	-
Due to others/vouchers payable	4,244	671,292	671,609	3,927
Total liabilities	<u>\$ 4,289</u>	<u>\$ 937,284</u>	<u>\$ 937,601</u>	<u>\$ 3,972</u>
 JUSTICE OF THE PEACE, PRECINCT 3-2				
<u>Assets</u>				
Cash	\$ 148,819	\$ 813,185	\$ 777,752	\$ 184,252
Total assets	<u>\$ 148,819</u>	<u>\$ 813,185</u>	<u>\$ 777,752</u>	<u>\$ 184,252</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 19,451	\$ 19,451	\$ -
Due to other agency funds	-	300,302	300,302	-
Due to others/vouchers payable	148,819	939,760	904,327	184,252
Total liabilities	<u>\$ 148,819</u>	<u>\$ 1,259,513</u>	<u>\$ 1,224,080</u>	<u>\$ 184,252</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2015

JUSTICE OF THE PEACE, PRECINCT 4	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
<u>Assets</u>				
Cash	\$ 107,858	\$ 1,454,466	\$ 1,492,041	\$ 70,283
Total assets	<u>\$ 107,858</u>	<u>\$ 1,454,466</u>	<u>\$ 1,492,041</u>	<u>\$ 70,283</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 1,837	\$ 1,837	\$ -
Due to other agency funds	-	423,716	423,716	-
Due to others/vouchers payable	107,858	1,029,853	1,067,428	70,283
Total liabilities	<u>\$ 107,858</u>	<u>\$ 1,455,406</u>	<u>\$ 1,492,981</u>	<u>\$ 70,283</u>
 COMMUNITY SUPERVISION AND CORRECTIONS - OPERATING				
<u>Assets</u>				
Cash	\$ 984,163	\$ 14,357,867	\$ 13,628,255	\$ 1,713,775
Investments	2,956,022	6,544,856	7,070,354	2,430,524
Miscellaneous receivables	3,304	16,693	19,996	1
Total assets	<u>\$ 3,943,489</u>	<u>\$ 20,919,416</u>	<u>\$ 20,718,605</u>	<u>\$ 4,144,300</u>
<u>Liabilities</u>				
Due to others/vouchers payable	<u>\$ 3,943,489</u>	<u>\$ 12,397,067</u>	<u>\$ 12,196,256</u>	<u>\$ 4,144,300</u>
Total liabilities	<u>\$ 3,943,489</u>	<u>\$ 12,397,067</u>	<u>\$ 12,196,256</u>	<u>\$ 4,144,300</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2015

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
<u>BAIL SECURITY</u>				
<u>Assets</u>				
Cash	\$ 213,789	\$ 49,101	\$ 62,890	\$ 200,000
Assets held as security deposits	3,156,985	-	273,891	2,883,094
Total assets	<u>\$ 3,370,774</u>	<u>\$ 49,101</u>	<u>\$ 336,781</u>	<u>\$ 3,083,094</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 3,370,774	\$ 94,413	\$ 382,093	\$ 3,083,094
Total liabilities	<u>\$ 3,370,774</u>	<u>\$ 94,413</u>	<u>\$ 382,093</u>	<u>\$ 3,083,094</u>
 <u>JUVENILE PROBATION</u>				
<u>Assets</u>				
Cash	\$ 6,383	\$ 139,296	\$ 138,184	\$ 7,495
Total assets	<u>\$ 6,383</u>	<u>\$ 139,296</u>	<u>\$ 138,184</u>	<u>\$ 7,495</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 81,584	\$ 81,584	\$ -
Due to others/vouchers payable	6,383	61,618	60,506	7,495
Total liabilities	<u>\$ 6,383</u>	<u>\$ 143,202</u>	<u>\$ 142,090</u>	<u>\$ 7,495</u>
 <u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
<u>Assets</u>				
Cash	\$ 572,787	\$ 10,259,328	\$ 10,160,470	\$ 671,645
Total assets	<u>\$ 572,787</u>	<u>\$ 10,259,328</u>	<u>\$ 10,160,470</u>	<u>\$ 671,645</u>
<u>Liabilities</u>				
Due to other governments	\$ 570	\$ 5,703	\$ 5,876	\$ 397
Due to other agency funds	-	4,385,022	4,385,022	-
Due to others/vouchers payable	572,217	6,527,376	6,428,345	671,248
Total liabilities	<u>\$ 572,787</u>	<u>\$ 10,918,101</u>	<u>\$ 10,819,243</u>	<u>\$ 671,645</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2015

<u>INMATE TRUST</u>	Balance October 1, <u>2014</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2015</u>
<u>Assets</u>				
Cash	\$ 31,026	\$ 2,518,549	\$ 2,496,323	\$ 53,252
Total assets	<u>\$ 31,026</u>	<u>\$ 2,518,549</u>	<u>\$ 2,496,323</u>	<u>\$ 53,252</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 31,026	\$ 2,518,549	\$ 2,496,323	\$ 53,252
Total liabilities	<u>\$ 31,026</u>	<u>\$ 2,518,549</u>	<u>\$ 2,496,323</u>	<u>\$ 53,252</u>
 <u>DISTRICT ATTORNEY TRUST</u>				
<u>Assets</u>				
Cash	\$ 32,403	\$ 325,146	\$ 334,910	\$ 22,639
Total assets	<u>\$ 32,403</u>	<u>\$ 325,146</u>	<u>\$ 334,910</u>	<u>\$ 22,639</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 32,403	\$ 325,146	\$ 334,910	\$ 22,639
Total liabilities	<u>\$ 32,403</u>	<u>\$ 325,146</u>	<u>\$ 334,910</u>	<u>\$ 22,639</u>
 <u>JAIL CASE COORDINATOR</u>				
<u>Assets</u>				
Cash	\$ -	\$ 69,464	\$ 69,464	\$ -
Total assets	<u>\$ -</u>	<u>\$ 69,464</u>	<u>\$ 69,464</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 69,464	\$ 69,464	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 69,464</u>	<u>\$ 69,464</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, 2015

<u>JAIL COMMISSARY</u>	Balance October 1, <u>2014</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2015</u>
<u>Assets</u>				
Cash	\$ 1,215,963	\$ 623,910	\$ 425,740	\$ 1,414,133
Total assets	<u>\$ 1,215,963</u>	<u>\$ 623,910</u>	<u>\$ 425,740</u>	<u>\$ 1,414,133</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 1,215,963	\$ 623,910	\$ 425,740	\$ 1,414,133
Total liabilities	<u>\$ 1,215,963</u>	<u>\$ 623,910</u>	<u>\$ 425,740</u>	<u>\$ 1,414,133</u>

CONSTABLE, PRECINCT 1

<u>Assets</u>				
Cash	\$ -	\$ 613,675	\$ 613,675	\$ -
Total assets	<u>\$ -</u>	<u>\$ 613,675</u>	<u>\$ 613,675</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 411,810	\$ 411,810	\$ -
Due to others/vouchers payable	-	202,465	202,465	-
Total liabilities	<u>\$ -</u>	<u>\$ 614,275</u>	<u>\$ 614,275</u>	<u>\$ -</u>

CONSTABLE, PRECINCT 2

<u>Assets</u>				
Cash	\$ -	\$ 109,584	\$ 109,584	\$ -
Total assets	<u>\$ -</u>	<u>\$ 109,584</u>	<u>\$ 109,584</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 109,584	\$ 109,584	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 109,584</u>	<u>\$ 109,584</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, 2015

<u>CONSTABLE, PRECINCT 3</u>	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
<u>Assets</u>				
Cash	\$ -	\$ 309,143	\$ 308,539	\$ 604
Total assets	<u>\$ -</u>	<u>\$ 309,143</u>	<u>\$ 308,539</u>	<u>\$ 604</u>
<u>Liabilities</u>				
Due to other agency funds	\$ -	\$ 379	\$ 379	\$ -
Due to others/vouchers payable	<u>-</u>	<u>308,764</u>	<u>308,160</u>	<u>604</u>
Total liabilities	<u>\$ -</u>	<u>\$ 309,143</u>	<u>\$ 308,539</u>	<u>\$ 604</u>

CONSTABLE, PRECINCT 4

<u>Assets</u>				
Cash	\$ -	\$ 200,053	\$ 200,053	\$ -
Total assets	<u>\$ -</u>	<u>\$ 200,053</u>	<u>\$ 200,053</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ -	\$ 200,053	\$ 200,053	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 200,053</u>	<u>\$ 200,053</u>	<u>\$ -</u>

DISTRICT ATTORNEY SEIZED FUNDS REGISTRY

<u>Assets</u>				
Cash	\$ 120	\$ 48,194	\$ 10,953	\$ 37,361
Total assets	<u>\$ 120</u>	<u>\$ 48,194</u>	<u>\$ 10,953</u>	<u>\$ 37,361</u>
<u>Liabilities</u>				
Due to others/vouchers payable	\$ 120	\$ 59,147	\$ 21,906	\$ 37,361
Total liabilities	<u>\$ 120</u>	<u>\$ 59,147</u>	<u>\$ 21,906</u>	<u>\$ 37,361</u>

COLLIN COUNTY, TEXAS

Combining Statement of Changes in Fiduciary Assets and Liabilities

All Agency Funds, continued

For The Year Ended September 30, 2015

<u>DETENTION BONDS</u>	Balance October 1, <u>2014</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2015</u>
<u>Assets</u>				
Cash	\$ -	\$ 4,921,703	\$ 4,921,703	\$ -
Total assets	<u>\$ -</u>	<u>\$ 4,921,703</u>	<u>\$ 4,921,703</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 823,154	\$ 823,154	\$ -
Due to other agency funds	<u>-</u>	<u>4,098,762</u>	<u>4,098,762</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ 4,921,916</u>	<u>\$ 4,921,916</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, 2015

<u>TOTALS - ALL AGENCY FUNDS</u>	Balance October 1, <u>2014</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2015</u>
<u>Assets</u>				
Cash	\$ 26,166,299	\$ 2,639,902,534	\$ 2,636,449,410	\$ 29,619,423
Investments	16,679,497	15,656,555	17,605,788	14,730,264
Assets held as security deposits	3,156,985	-	273,891	2,883,094
Receivables:				
Miscellaneous receivables	53,503	14,057,069	14,062,031	48,541
Total assets	<u>\$ 46,056,284</u>	<u>\$ 2,669,616,158</u>	<u>\$ 2,668,391,120</u>	<u>\$ 47,281,322</u>
<u>Liabilities</u>				
Due to other governments	\$ 9,298,488	\$ 2,222,701,879	\$ 2,222,348,744	\$ 9,651,623
Due to other agency funds	-	238,422,186	238,422,186	-
Due to others/vouchers payable	33,272,552	127,519,657	126,895,064	33,897,145
Cash bonds outstanding	3,473,477	3,026,464	2,783,913	3,716,028
Cash deposits outstanding	11,767	89,461	84,702	16,526
Total liabilities	<u>\$ 46,056,284</u>	<u>\$ 2,591,759,647</u>	<u>\$ 2,590,534,609</u>	<u>\$ 47,281,322</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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities										
Net Investment in										
capital assets	\$ 215,637	\$ 241,239	\$ 253,798	\$ 280,844	\$ 176,755	\$ 194,173	\$ 214,253	\$ 231,894	\$ 236,185	\$ 247,994
Restricted	26,606	28,220	25,727	25,019	19,376	17,446	21,164	25,366	20,698	69,920
Unrestricted	<u>116,622</u>	<u>145,291</u>	<u>152,387</u>	<u>144,905</u>	<u>205,229</u>	<u>144,363</u>	<u>126,451</u>	<u>115,970</u>	<u>131,125</u>	<u>163,968</u>
Total governmental activities net position	<u>\$ 358,865</u>	<u>\$ 414,750</u>	<u>\$ 431,912</u>	<u>\$ 450,768</u>	<u>\$ 401,360</u>	<u>\$ 355,982</u>	<u>\$ 361,868</u>	<u>\$ 373,230</u>	<u>\$ 388,008</u>	<u>\$ 481,882</u>
Business-type activities ⁽²⁾										
Net investment in										
capital assets	\$ -	\$ -	\$ -	\$ 6,887	\$ 14,131	\$ 14,828	\$ 15,279	\$ 15,372	\$ 15,770	\$ 18,218
Unrestricted	<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>	<u>(15,705)</u>	<u>(14,895)</u>
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 14</u>	<u>\$ 59</u>	<u>\$ 62</u>	<u>\$ 64</u>	<u>\$ 65</u>	<u>\$ 3,323</u>
Primary government										
Net investments in										
capital assets	\$ 215,637	\$ 241,239	\$ 253,798	\$ 287,731	\$ 190,886	\$ 209,001	\$ 229,532	\$ 247,266	\$ 251,955	\$ 266,212
Restricted	26,606	28,220	25,727	25,019	19,376	17,446	21,164	25,366	20,698	69,920
Unrestricted	<u>116,622</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>	<u>115,420</u>	<u>149,073</u>
Total primary government net position	<u>\$ 358,865</u>	<u>\$ 414,750</u>	<u>\$ 431,912</u>	<u>\$ 450,772</u>	<u>\$ 401,374</u>	<u>\$ 356,041</u>	<u>\$ 361,930</u>	<u>\$ 373,294</u>	<u>\$ 388,073</u>	<u>\$ 485,205</u>

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

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

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 23,366	\$ 24,506	\$ 28,473	\$ 34,518	\$ 36,469	\$ 67,690	\$ 29,244	\$ 27,867	\$ 42,213	\$ 33,018
Judicial	13,943	14,983	16,910	17,195	17,436	14,110	16,069	16,427	16,727	16,972
Financial Administration	8,072	9,041	10,183	10,891	10,754	8,822	10,028	10,168	10,490	10,776
Legal	8,828	9,580	10,793	11,254	11,436	9,293	10,204	10,301	10,515	10,954
Public facilities	13,205	18,574	17,751	18,129	16,981	17,040	18,701	21,950	25,338	19,849
Equipment services	2,501	2,223	2,558	2,320	2,485	2,495	2,859	3,236	2,855	1,896
Public safety	48,525	53,331	61,213	61,904	62,473	50,875	57,156	55,924	57,137	58,502
Public transportation	28,557	9,642	35,834	25,491	87,757	70,789	45,515	42,393	37,670	40,523
Health and welfare	14,320	15,065	17,814	18,369	19,088	18,074	17,188	18,130	18,933	19,319
Culture and recreation	1,619	1,547	1,617	1,720	1,622	1,522	1,591	3,333	2,275	4,067
Conservation	264	320	317	295	293	235	249	246	256	258
Debt service, interest and fiscal charges	15,436	14,639	17,618	19,267	17,079	17,589	22,193	21,847	14,406	14,242
Total governmental activities expenses	<u>178,636</u>	<u>173,451</u>	<u>221,081</u>	<u>221,353</u>	<u>283,873</u>	<u>278,534</u>	<u>230,997</u>	<u>231,822</u>	<u>238,815</u>	<u>230,376</u>
<i>Business-type Activities:</i>										
Public safety	-	-	-	-	-	-	-	-	-	1,243
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,243</u>
Total primary government expenses	<u>\$ 178,636</u>	<u>\$ 173,451</u>	<u>\$ 221,081</u>	<u>\$ 221,353</u>	<u>\$ 283,873</u>	<u>\$ 278,534</u>	<u>\$ 230,997</u>	<u>\$ 231,822</u>	<u>\$ 238,815</u>	<u>\$ 231,619</u>
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 9,730	\$ 9,575	\$ 8,383	\$ 7,440	\$ 7,174	\$ 7,339	\$ 7,934	\$ 9,189	\$ 8,254	\$ 9,919
Judicial	2,512	3,769	4,745	4,762	4,688	4,824	4,861	4,889	4,652	4,932
Financial Administration	2,512	2,709	2,832	3,075	2,850	2,800	3,023	3,075	3,564	3,414
Legal	239	187	270	256	293	299	280	310	286	281
Public facilities	9	64	1,382	576	244	268	-	-	-	-
Equipment services	-	-	-	1	1	-	-	-	-	-
Public safety	9,194	11,081	9,185	9,412	9,061	8,975	9,678	9,832	10,117	10,296
Public transportation	11,396	12,348	17,789	15,613	13,345	13,942	14,102	15,768	16,871	17,420
Health and welfare	609	604	1,347	1,112	602	513	450	311	275	326
Culture and Recreation	-	-	82	33	25	24	1	1	1	7
Debt service, interest and fiscal charges	-	-	631	175	314	516	-	-	-	-
Operating grants and contributions	18,430	23,593	14,239	15,967	14,337	17,903	14,516	14,384	13,926	14,582
Capital grants and contributions	1,190	1,218	465	1,064	631	388	1,059	931	522	524
Total governmental activities program revenues	<u>55,821</u>	<u>65,148</u>	<u>61,350</u>	<u>59,486</u>	<u>53,565</u>	<u>57,791</u>	<u>55,904</u>	<u>58,690</u>	<u>58,468</u>	<u>61,701</u>
<i>Business-type Activities:</i>										
Charges for service:										
Public safety	-	-	-	-	-	-	-	-	-	1,554
Public transportation	-	-	-	-	-	4	-	-	-	-
Operating grants and contributions	-	-	-	-	-	38	-	-	-	-
Total business-type activities expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,554</u>
Total primary government program revenues	<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>	<u>\$ 58,468</u>	<u>\$ 63,255</u>

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Net (Expense)Revenue										
<i>Governmental activities:</i>										
Primary government	\$(122,815)	\$(108,303)	\$(159,731)	\$(161,867)	\$(230,308)	\$(220,743)	\$(175,093)	\$(173,132)	\$(180,347)	\$(168,675)
Business-type activities	-	-	-	-	-	42	-	-	-	311
Total governmental activities	<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>	<u>\$(180,347)</u>	<u>\$(168,364)</u>
General revenue and other changes in net position										
<i>Governmental activities:</i>										
Property taxes	\$ 142,929	\$ 154,165	\$ 170,960	\$ 174,895	\$ 176,006	\$ 170,774	\$ 175,549	\$ 180,403	\$ 189,588	\$ 205,740
Mixed beverage tax	1,524	1,831	2,005	2,065	2,389	2,420	2,213	2,613	3,406	3,713
Unrestricted investment earnings	6,602	8,948	7,486	3,690	2,301	1,977	2,314	1,335	1,663	1,972
Miscellaneous	54	115	105	73	203	195	903	142	468	139
Extraordinary item-proceeds from punitive damages	-	-	1,320	-	-	-	-	-	-	-
Total governmental activities:	<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>	<u>\$ 195,125</u>	<u>\$ 211,564</u>
<i>Business-Type Activities:</i>										
Unrestricted investment earnings	\$ -	\$ -	\$ -	\$ 4	\$ 10	\$ 3	\$ 3	\$ 2	\$ 1	\$ 6
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>10</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>6</u>
Total primary government	<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>	<u>\$ 195,126</u>	<u>\$ 211,570</u>
Changes in Net Position										
Primary government	\$ 28,294	\$ 56,756	\$ 22,145	\$ 18,856	\$(49,409)	\$(45,377)	\$ 5,886	\$ 11,361	\$ 14,778	\$ 42,889
Business-type activities	-	-	-	4	10	45	3	2	1	317
Total Changes in Net Position	<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>	<u>\$ 14,779</u>	<u>\$ 43,206</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)

	2006*	2007*	2008*	2009*	2010*	2011	2012	2013	2014	2015
<i>General Fund:</i>										
Reserved	\$ 3,926	\$ 10,601	\$ 5,655	\$ 8,964	\$ 3,352	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved										
Designated	10,050	10,583	13,126	9,336	9,422	-	-	-	-	-
Undesignated	93,664	101,067	110,732	115,326	132,633	-	-	-	-	-
Nonspendable	-	-	-	-	-	17,682	17,386	17,138	16,765	37,924
Restricted	-	-	-	-	-	3,172	4,117	5,139	5,722	5,902
Committed	-	-	-	-	-	27,237	25,252	15,362	20,273	74,038
Unassigned	-	-	-	-	-	105,254	118,873	148,080	153,882	106,759
Total general fund	<u>107,640</u>	<u>122,251</u>	<u>129,513</u>	<u>133,626</u>	<u>145,407</u>	<u>153,345</u>	<u>165,628</u>	<u>185,719</u>	<u>196,642</u>	<u>224,623</u>
<i>All Other Governmental Funds:</i>										
Reserved	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	-	-	-	-	-	-	-	-	-	-
Undesignated										
Special revenue funds	13,814	17,656	15,184	18,574	18,877	-	-	-	-	-
Nonspendable	-	-	-	-	-	4,132	3,795	3,405	4,043	4,516
Restricted	-	-	-	-	-	139,487	162,273	175,189	197,452	236,286
Committed	-	-	-	-	-	9,300	8,437	8,486	7,703	-
Total all other governmental funds	<u>\$ 198,449</u>	<u>\$ 235,409</u>	<u>\$ 244,925</u>	<u>\$ 257,235</u>	<u>\$ 212,733</u>	<u>\$ 152,919</u>	<u>\$ 174,505</u>	<u>\$ 187,080</u>	<u>\$ 209,198</u>	<u>\$ 240,802</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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes	\$ 142,390	\$ 154,670	\$ 171,078	\$ 174,870	\$ 175,494	\$ 171,402	\$ 175,442	\$ 180,510	\$ 189,520	\$ 205,344
Licenses and permits	12,420	26,831	25,819	24,894	23,353	316	284	382	460	536
Federal and State funds	8,473	11,831	13,692	16,004	15,469	18,631	15,696	14,381	13,544	16,093
Fees and Charges for services	19,245	7,602	8,789	8,879	8,998	33,327	35,756	38,858	39,407	41,937
Fines and forfeitures	4,518	4,415	5,143	4,570	3,879	3,898	4,102	4,322	4,149	3,867
Other local government funds	-	-	-	407	-	64	172	173	1,538	101
Rental revenues	-	-	-	1,145	1,153	1,334	1,365	1,350	1,487	1,383
Investment earnings	16,744	21,591	15,253	7,268	4,028	3,540	2,250	1,321	1,655	1,962
Miscellaneous	1,286	1,422	2,696	2,089	1,356	1,319	1,267	1,899	1,583	725
Total Revenues	<u>205,076</u>	<u>228,362</u>	<u>242,470</u>	<u>240,126</u>	<u>233,730</u>	<u>233,831</u>	<u>236,334</u>	<u>243,196</u>	<u>253,343</u>	<u>271,948</u>
Expenditures										
General administration	22,428	20,389	21,728	25,055	29,859	64,567	26,146	24,785	38,785	29,357
Judicial	14,370	15,407	15,692	15,922	16,273	16,305	15,866	16,287	16,715	17,404
Financial administration	8,319	9,325	9,512	9,977	9,970	10,094	9,774	9,906	10,302	10,916
Legal	8,898	9,808	10,005	10,529	10,906	10,652	10,093	10,189	10,524	11,241
Public facilities	8,761	9,762	10,902	10,520	10,048	10,506	10,605	10,692	10,907	10,459
Equipment services	2,534	2,061	2,271	1,929	1,941	2,095	2,218	2,639	2,218	1,665
Public safety	48,931	54,372	55,786	56,825	58,576	58,422	56,090	55,454	56,636	59,219
Public transportation	16,179	15,676	17,302	21,469	15,661	19,019	15,499	18,647	15,853	19,516
Health and welfare	14,285	14,823	17,302	17,878	18,569	18,490	16,926	17,756	19,024	19,416
Culture and recreation	1,098	1,025	1,027	1,098	1,042	1,032	1,034	842	937	835
Conservation	265	330	296	285	277	278	246	244	257	263
Capital Outlay	79,424	50,708	73,878	51,139	49,710	61,633	35,190	31,165	24,569	32,677
Debt service										
Principal	15,230	17,755	21,560	28,586	25,590	26,685	26,050	28,035	27,165	29,490
Interest	14,953	15,739	18,062	18,390	18,266	16,683	16,107	16,803	16,196	16,223
Bond issuance costs	263	635	253	373	(20)	307	349	339	226	272
Advance refunding Escrow	-	-	-	1,428	-	1,941	4,678	4,181	283	20
Total Expenditures	<u>255,938</u>	<u>237,815</u>	<u>275,576</u>	<u>271,403</u>	<u>266,668</u>	<u>318,709</u>	<u>246,871</u>	<u>247,964</u>	<u>250,597</u>	<u>258,973</u>
Excess of revenues over (under) expenditures	<u>(50,862)</u>	<u>(9,453)</u>	<u>(33,106)</u>	<u>(31,277)</u>	<u>(32,938)</u>	<u>(84,878)</u>	<u>(10,537)</u>	<u>(4,768)</u>	<u>2,746</u>	<u>12,975</u>

(continued)

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Other Financing Sources (Uses)										
Bonds issued	64,720	65,565	57,715	67,465	-	53,520	71,535	74,185	48,425	70,750
Bond issuance costs	-	-	-	(373)	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Payments to escrow agent	404	(17,348)	(10,280)	(23,565)	-	(23,060)	(39,855)	(46,010)	(23,200)	(29,875)
Other refunding payments	-	-	-	(1,428)	-	-	-	-	-	-
Premium (discount) on sale of bonds	-	2,676	557	2,142	-	2,419	12,407	5,477	4,493	5,228
Capitalized Contribution	(2,834)	2,834	-	-	-	-	-	-	-	-
Refund of escrow	696	-	-	-	-	-	-	-	-	-
Loan proceeds	4,096	-	-	-	-	-	-	-	-	-
Government proceeds	-	-	-	407	-	-	-	-	-	-
Sale of capital assets	1,912	712	572	141	164	113	318	3,782	577	507
Transfers in	6,600	8,357	20,116	36,990	9,310	1,205	445	618	728	496
Transfers out	(6,600)	(8,357)	(20,116)	(35,473)	(9,263)	(1,195)	(443)	(618)	(728)	(496)
Total other financing sources (uses)	<u>68,994</u>	<u>54,439</u>	<u>48,564</u>	<u>46,306</u>	<u>211</u>	<u>33,002</u>	<u>44,407</u>	<u>37,434</u>	<u>30,295</u>	<u>46,610</u>
Extraordinary item - proceeds from punitive damages	-	-	1,320	-	-	-	-	-	-	-
Net change in fund balances	<u>\$ 18,132</u>	<u>\$ 44,986</u>	<u>\$ 16,778</u>	<u>\$ 15,029</u>	<u>\$ (32,727)</u>	<u>\$ (51,876)</u>	<u>\$ 33,870</u>	<u>\$ 32,666</u>	<u>\$ 33,041</u>	<u>\$ 59,585</u>
Debt Service as a percentage of noncapital expenditures	22.24%	18.20%	18.46%	21.30%	18.24%	15.97%	18.96%	19.21%	18.47%	19.43%

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

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

REVENUE CAPACITY

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

Fiscal Year	Estimated Market Value					Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land	City Property	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads	Total Estimated Market Value			
2006	\$ 7,141,446	\$ 49,578,144	\$ 5,766,805	\$ 527,085	\$ 63,013,480	0.2500	\$ 56,237,472	89.25%
2007	9,049,440	61,702,163	6,366,060	1,125,090	78,242,753	0.2450	68,657,179	87.75%
2008	9,695,904	66,354,782	6,651,770	1,147,176	83,849,632	0.2450	71,722,229	85.54%
2009	8,825,306	66,273,585	5,983,838	1,057,334	82,140,063	0.2425	70,717,823	86.09%
2010	8,248,766	66,968,360	5,679,387	1,134,592	82,031,105	0.2400	70,754,686	86.25%
2011	7,983,632	68,281,616	6,375,337	1,128,258	83,768,843	0.2400	72,462,519	86.50%
2012	7,944,762	69,805,761	6,688,508	1,163,062	85,602,092	0.2400	76,803,859	89.72%
2013	7,191,586	74,789,159	7,168,208	1,182,787	90,331,741	0.2375	79,238,767	87.72%
2014	7,777,835	82,546,359	7,435,466	1,338,257	99,097,917	0.2350	86,871,451	87.66%
2015	8,216,239	92,922,808	7,873,733	1,387,774	110,400,555	0.5400	96,807,570	87.69%

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Collin County	100.00%	\$ 0.25000	\$ 0.24500	\$ 0.24250	\$ 0.24250	\$ 0.24000	\$ 0.24000	\$ 0.24000	\$ 0.23750	\$ 0.23500	\$ 0.22500
Cities:											
Allen	100.00%	0.55800	0.55800	0.55700	0.55500	0.55400	0.55300	0.55200	0.55000	0.54000	0.53000
Anna	100.00%	0.52500	0.52500	0.57500	0.62273	0.65033	0.65033	0.65033	0.65033	0.64900	0.63900
Blue Ridge	100.00%	0.54479	0.54479	0.55598	0.58087	0.60591	0.61004	0.61463	0.59337	0.58952	0.56176
Carrollton	0.45%	0.63288	0.63288	0.61788	0.61788	0.61788	0.61788	0.61788	0.61788	0.61538	0.61288
Celina	89.00%	0.69000	0.69000	0.65500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500
Dallas	3.04%	0.72920	0.72920	0.74790	0.74790	0.79700	0.79700	0.79700	0.79700	0.79700	0.79700
Fairview	100.00%	0.34500	0.36500	0.36500	0.36500	0.36500	0.36500	0.36000	0.36000	0.35999	0.35999
Farmersville	99.98%	0.59976	0.59976	0.60517	0.58611	0.61007	0.64290	0.69750	0.69750	0.78574	0.85900
Frisco	62.00%	0.45000	0.45000	0.45000	0.46500	0.46500	0.46191	0.46191	0.46191	0.46000	0.46000
Garland	0.86%	-	-	-	-	-	-	-	-	0.70460	0.70460
Josephine	93.00%	0.37927	0.37927	0.37284	0.48583	0.55268	0.55268	0.57000	0.59000	0.61500	0.60000
Lavon	100.00%	0.41450	0.41450	0.41450	0.41450	0.41450	0.45570	0.45570	0.45570	0.45570	0.45570
Lowry Crossing	100.00%	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22978	0.22977
Lucas	100.00%	0.37500	0.37500	0.37500	0.37418	0.37418	0.37418	0.37418	0.35562	0.32066	0.32066
McKinney	100.00%	0.58800	0.58800	0.58550	0.58550	0.58550	0.58550	0.58550	0.58550	0.58300	0.58300
Melissa	100.00%	0.52000	0.52000	0.52000	0.61001	0.61000	0.61000	0.61000	0.61000	0.61000	0.61000
Murphy	100.00%	0.46830	0.46830	0.46830	0.53841	0.56500	0.56500	0.57000	0.57000	0.55000	0.53000
Nevada	100.00%	0.14712	0.14712	0.15499	0.16101	0.16101	0.17698	0.19288	0.19288	0.19125	0.20163
New Hope	100.00%	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.20600
Parker	100.00%	0.37708	0.37708	0.37708	0.37708	0.37708	0.37708	0.37708	0.35708	0.35098	0.35098
Plano	96.00%	0.47350	0.47350	0.47350	0.48860	0.48860	0.48860	0.48860	0.48860	0.48860	0.48860
Princeton	100.00%	0.64970	0.64970	0.64960	0.72839	0.72839	0.72839	0.75693	0.73900	0.72180	0.69189
Prosper	72.00%	0.49882	0.49882	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000
Richardson	35.00%	0.57516	0.57516	0.57516	0.57516	0.63516	0.63516	0.63516	0.63516	0.63516	0.63516
Royse City	33.00%	0.49450	0.49450	0.49450	0.65760	0.65760	0.67290	0.68530	0.69800	0.67710	0.67710
Sachse	24.00%	0.55341	0.55341	0.55341	0.70582	0.70582	0.77082	0.77082	0.77082	0.77082	0.75728
St. Paul	100.00%	0.44354	0.44354	0.42437	0.42128	0.42128	0.41178	0.41178	0.40491	0.39228	0.37500
Westminster	100.00%	-	-	-	-	-	-	-	-	-	-
Weston	100.00%	0.25000	0.25000	0.25000	0.25000	0.30000	0.30000	0.30000	0.36000	0.36000	0.36000
Wylie	97.00%	0.70678	0.70678	0.73325	0.89890	0.89890	0.89890	0.88890	0.88390	0.87890	0.86890

(continued)

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

Governmental Subdivision	Percent Applicable to Collin County	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
School Districts:											
Allen I.S.D.	100.00%	\$ 1.77510	\$ 1.77510	\$ 1.47030	\$ 1.54000	\$ 1.54000	\$ 1.67000	\$ 1.67000	\$ 1.67000	\$ 1.64000	\$ 1.61000
Anna I.S.D.	100.00%	1.77140	1.48148	1.48148	1.54005	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000
Bland I.S.D.	11.45%	-	-	-	-	-	-	-	-	1.51630	1.53400
Blue Ridge I.S.D.	100.00%	1.78000	1.78000	1.55600	1.47650	1.67000	1.67000	1.61667	1.61660	1.59750	1.57149
Celina I.S.D.	100.00%	1.74990	1.74799	1.51900	1.54000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000
Community I.S.D.	94.45%	1.54000	1.54000	1.49500	1.49500	1.49500	1.49500	1.62500	1.62500	1.61500	1.62500
Farmersville I.S.D.	99.98%	1.61680	1.61680	1.31000	1.31000	1.31000	1.34000	1.37000	1.40000	1.43090	1.42950
Frisco I.S.D.	67.00%	1.58000	1.58000	1.35000	1.39000	1.39000	1.42000	1.46000	1.46000	1.46000	1.46000
Gunter I.S.D.	0.52%	-	-	-	-	-	-	-	-	1.62000	1.62000
Leonard I.S.D.	10.98%	-	-	-	-	-	-	-	-	1.27096	1.27310
Lovejoy I.S.D.	100.00%	1.69340	1.69340	1.47630	1.53500	1.53500	1.53500	1.53500	1.53500	1.56000	1.56000
McKinney I.S.D.	100.00%	1.84100	1.84100	1.51700	1.54000	1.52800	1.54000	1.54000	1.67000	1.67000	1.67000
Melissa I.S.D.	100.00%	1.78000	1.78000	1.53500	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.67000
Plano I.S.D.	100.00%	1.57840	1.57840	1.26840	1.32840	1.35340	1.37340	1.37340	1.45300	1.44800	1.43900
Princeton I.S.D.	100.00%	1.59140	1.59140	1.36870	1.49000	1.49000	1.47360	1.48000	1.51000	1.62000	1.62000
Prosper I.S.D.	78.98%	1.80000	1.80000	1.67000	1.64000	1.63000	1.67000	1.67000	1.67000	1.67000	1.67000
Rockwall I.S.D.	0.02%	-	-	-	-	-	-	-	-	1.44000	1.44000
Royse City I.S.D.	100.00%	-	-	-	-	-	-	-	-	1.67000	1.67000
Trenton I.S.D.	3.29%	-	-	-	-	-	-	-	-	1.45140	1.46000
Van Alstyne I.S.D.	13.60%	-	-	-	-	-	-	-	-	1.52000	1.52000
Whitewright I.S.D.	1.93%	-	-	-	-	-	-	-	-	1.37000	1.37000
Wylie I.S.D.	100.00%	1.70250	1.70250	1.39000	1.59000	1.64000	1.64000	1.64000	1.64000	1.64000	1.64000
Special Districts:											
Seis Lagos											
Utility Dist	100.00%	0.45030	0.45030	0.42892	0.44918	0.44826	0.46037	0.46245	0.46929	0.43564	0.26489
Collin College	100.00%	0.08768	0.08768	0.08698	0.08630	0.08630	0.08630	0.08630	0.08364	0.08196	0.08196
Collin County											
M.U.D. #1	100.00%	-	-	-	-	-	-	1.05000	1.05000	1.05000	1.05000
McKinney											
M.U.D. #1	100.00%	-	-	-	-	-	-	-	-	1.05000	1.05000
Direct Rate Applied by											
Collin County	-	0.25000	0.24500	0.24250	0.24250	0.24000	0.24000	0.24000	0.23750	0.23500	0.22500
Weighted Average All											
Entities	-	0.77067	0.75196	0.68610	0.71331	0.72624	0.73383	0.74609	0.75180	0.65919	0.66539

Source: Central Appraisal District

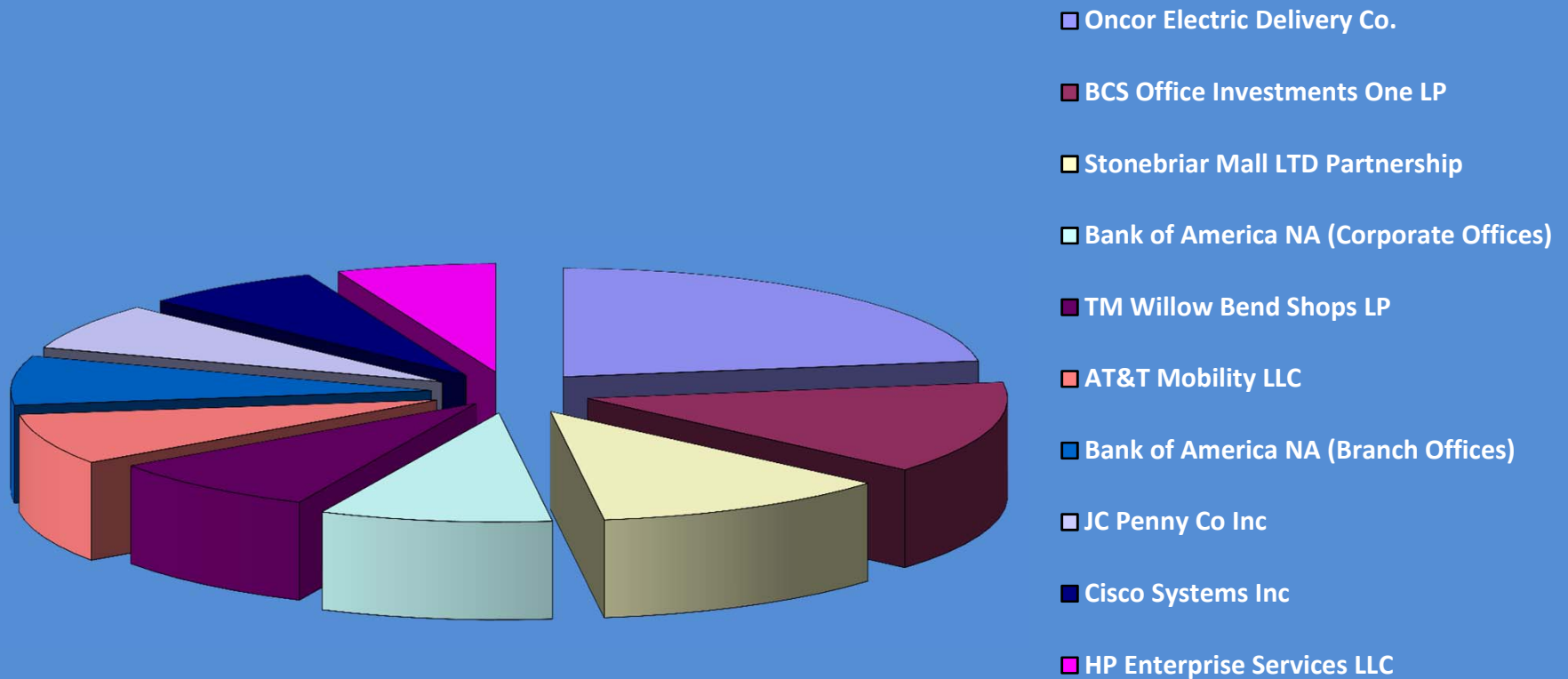
COLLIN COUNTY, TEXAS
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2015		Fiscal Year 2006	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Oncor Electric Delivery Co.	Electric Utility	\$ 541,254	0.56%	\$ 448,002	0.80%
BCS Office Investments One LP	Investments	329,154	0.34%	-	-
Stonebriar Mall LTD Partnership	Commercial	276,304	0.29%	199,407	0.35%
Bank of America NA (Corporate Offices)	Commercial	212,941	0.22%	-	-
TM Willow Bend Shops LP	Commercial	200,800	0.21%	120,000	0.21%
AT&T Mobility LLC	Telephone Utility	180,969	0.19%	-	-
Bank of America NA (Branch Offices)	Commercial	174,000	0.18%	-	-
JC Penny Co Inc	Retail Stores	165,337	0.17%	163,854	0.29%
Cisco Systems Inc	Commercial	163,177	0.17%	-	-
HP Enterprise Services LLC	Commercial	146,470	0.15%	-	-
No longer eligible for listing		<u>355,648</u>	<u>0.37%</u>	<u>907,753</u>	<u>1.61%</u>
Total		<u>\$ 2,746,054</u>	<u>2.84%</u>	<u>\$ 1,839,016</u>	<u>3.27%</u>
Total Assessed Value and Percentage of Total		<u>\$ 96,807,570</u>	<u>100.00%</u>	<u>\$ 56,237,472</u>	<u>100.00%</u>

Source: Tax Rolls

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

PRINCIPAL TAXPAYERS 2015



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, 2015	Pct. Of Delinquent Taxes to Total Adjusted Levy
		Amount	Pct. Of Original Levy				Amount	Pct. Of Adjusted Levy (3)		
2006	\$ 140,485	\$ 139,739	99.47%	\$ 1,232	\$ 141,717	6	\$ 139,745	98.61%	\$ 143	0.10%
2007	151,568	151,364	99.87%	1,498	153,066	10	151,374	98.89%	148	0.10%
2008	167,814	167,830	100.01%	1,630	169,444	23	167,853	99.06%	173	0.10%
2009	169,873	172,435	101.51%	4,325	174,198	76	172,510	99.03%	268	0.15%
2010	171,194	172,974	101.04%	3,370	174,564	369	173,343	99.30%	317	0.18%
2011	169,597	169,260	99.80%	884	170,481	406	169,666	99.52%	333	0.20%
2012	170,579	172,457	101.10%	2,731	173,310	351	172,808	99.71%	399	0.23%
2013	176,489	177,662	100.66%	1,809	178,298	381	178,043	99.86%	636	0.36%
2014	185,623	186,876	100.68%	2,055	187,678	530	188,202	100.28%	802	0.43%
2015	200,571	201,513	100.47%	1,870	202,441	-	203,681	100.61%	<u>928</u>	0.46%
									<u><u>4,147</u></u>	

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

DEBT CAPACITY

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COLLIN COUNTY, TEXAS

Table 3.1 - Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Notes	Capital Leases	Loans Payable			
2006	\$ 309,405	\$ 23,880	14	\$ 4,096	\$ 337,395	1.24%	\$ 489
2007	343,280	20,830	14	4,096	368,220	1.22%	508
2008	372,925	17,060	-	4,096	394,081	1.20%	527
2009	396,245	13,150	-	-	409,395	1.17%	536
2010	374,710	9,095	-	-	383,805	1.05%	485
2011	382,690	4,890	-	-	387,580	1.07%	483
2012	390,720	2,490	-	-	393,210	0.92%	484
2013	393,350	2,498	-	-	395,848	0.85%	474
2014	391,410	-	-	-	391,410	0.82%	458
2015	402,795	-	-	-	402,795	0.77%	455

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
2006	\$ 333,285	\$ 7,802	\$ 325,483	0.58%	\$ 471
2007	364,110	9,187	354,923	0.52%	490
2008	389,985	7,711	382,274	0.53%	523
2009	409,395	7,547	401,848	0.57%	526
2010	383,805	4,427	379,378	0.54%	479
2011	382,690	1,813	380,877	0.53%	475
2012	390,720	6,179	384,541	0.50%	473
2013	393,350	9,958	383,392	0.48%	459
2014	391,410	11,858	379,552	0.44%	444
2015	402,795	17,775	385,020	0.40%	435

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, 2015
(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	\$ 402,795	100%	\$ <u>402,795</u>
Total direct and overlapping debt			\$ <u><u>402,795</u></u>

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

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

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

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limit	\$ 14,059,368	\$ 17,164,295	\$ 17,930,557	\$ 17,679,456	\$ 17,688,672	\$ 18,115,630	\$ 19,200,965	\$ 19,809,692	\$ 21,717,863	\$ 24,201,893
Total net debt applicable to limit	<u>325,483</u>	<u>354,923</u>	<u>382,274</u>	<u>401,848</u>	<u>379,378</u>	<u>385,767</u>	<u>387,031</u>	<u>383,392</u>	<u>379,552</u>	<u>414,895</u>
Legal debt margin	<u>\$ 13,733,885</u>	<u>\$ 16,809,372</u>	<u>\$ 17,548,283</u>	<u>\$ 17,277,608</u>	<u>\$ 17,309,294</u>	<u>\$ 17,729,863</u>	<u>\$ 18,813,934</u>	<u>\$ 19,426,300</u>	<u>\$ 21,338,311</u>	<u>\$ 23,786,998</u>
Total net debt applicable to the limit as percent of debt limit.	2.32%	2.07%	2.13%	2.27%	2.14%	2.13%	2.02%	1.94%	1.75%	1.71%
Assessed value of real property										96,807,570
Debt limit 25% of assessed (Article 3, Section 52,										\$ 24,201,893
Amount of debt applicable to debt limit:										
Total gross bonded debt								\$	402,795	
Less amount available in debt service to retire general obligation bonds and certificates of obligation									<u>17,775</u>	
Total amount of net debt applicable to debt limit										<u>385,020</u>
Legal debt margin										<u>\$ 23,816,873</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
2006	690,500	\$ 27,174,604	\$ 39,355	33.7	3.80%
2007	724,900	30,217,445	41,685	33.7	3.90%
2008	748,050	32,870,783	43,942	36.7	5.50%
2009	764,500	35,115,568	45,933	34.5	7.80%
2010	791,631	36,447,393	46,041	34.6	7.20%
2011	801,740	36,323,016	45,305	34.8	7.60%
2012	813,133	42,576,156	52,361	35.1	5.70%
2013	834,642	46,837,453	56,117	35.7	5.50%
2014	854,778	47,457,632	55,520	35.7	4.60%
2015	885,241	52,358,740	59,146	*	3.50%

Source: Texas Workforce Commission & Bureau of Economic Analysis

* Unavailable

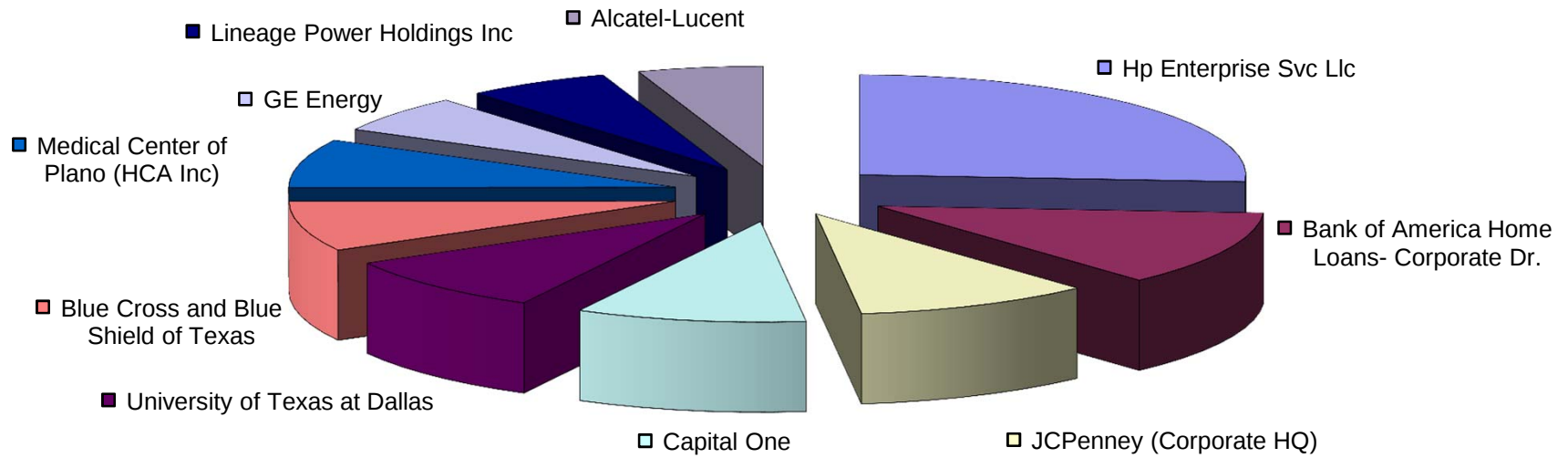
COLLIN COUNTY, TEXAS
Table 4.2 - Principal Employers
Current Year and Nine Years Ago
(amounts expressed in thousands)

Employer	2015		2006	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
Hp Enterprise Svc Llc	10,000	2.22%	-	-
Bank of America Home Loans- Corporate Dr.	4,646	1.03%	-	-
JCPenney (Corporate HQ)	3,800	0.84%	4,300	1.17%
Capital One	3,683	0.82%	-	-
University of Texas at Dallas	3,500	0.78%	3,058	0.83%
Blue Cross and Blue Shield of Texas	3,100	0.69%	-	-
Medical Center of Plano (HCA Inc)	3,000	0.67%	-	-
GE Energy	2,300	0.51%	-	-
Lineage Power Holdings Inc	2,300	0.51%	-	-
Alcatel-Lucent	2,000	0.44%	2,280	0.62%
No longer eligible for listing	<u>10,538</u>	2.34%	<u>28,001</u>	7.60%
Total	<u>48,867</u>	10.85%	<u>37,639</u>	10.22%
Total Employed in the County ⁽¹⁾	450,277		368,310	

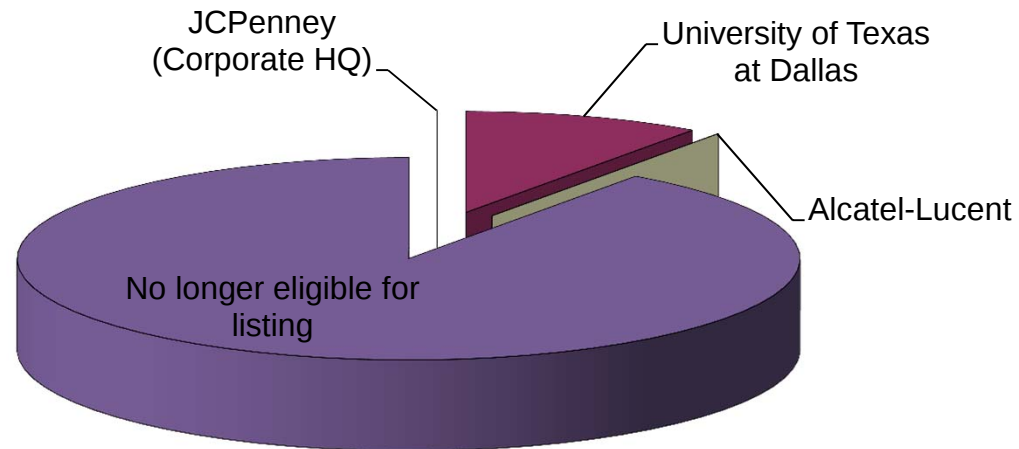
Source: North Central Texas Council of Governments

(1) Texas A&M University

Principal Employers 2015



Principal Employers 2006



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OPERATING INFORMATION

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2015

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Administration	151	130	150	142	142	139	153	144	153	155
Judicial	190	198	205	213	216	210	209	213	207	207
Financial Administration	117	134	135	142	133	140	139	142	145	148
Legal	103	107	110	116	114	109	109	111	109	115
Public Facilities	50	48	51	52	53	53	53	51	53	53
Equipment Services	14	14	14	14	13	14	14	14	12	13
Public Safety	742	790	808	803	807	789	788	794	786	785
Public Transportation	99	97	95	98	96	98	96	93	91	89
Health and Welfare	40	50	51	65	69	64	66	61	64	63
Culture and Recreation	7	8	9	8	9	10	8	10	11	11
Conservation	5	3	7	7	7	7	7	7	7	7
Total County Employees	<u>1,518</u>	<u>1,579</u>	<u>1,635</u>	<u>1,660</u>	<u>1,659</u>	<u>1,633</u>	<u>1,642</u>	<u>1,640</u>	<u>1,638</u>	<u>1,646</u>

* Source - County Human Resources Management System - Position Budget

County Employees by Function

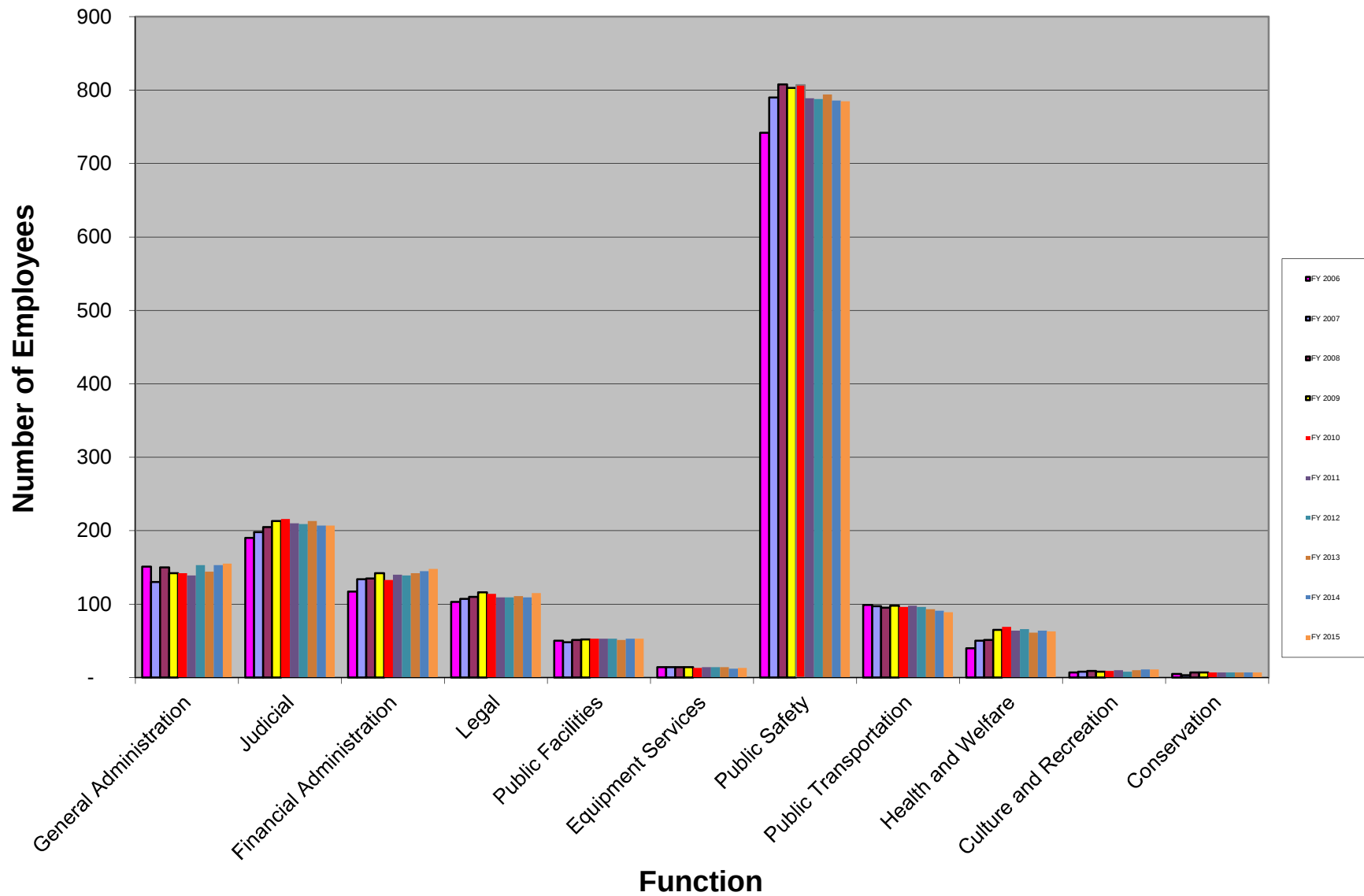


Table 5.2 - Operating Indicators by Function/Program**
Last Ten Fiscal Years
September 30, 2015

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Administration										
Number of registered voters	352,986	380,570	425,994	412,612	424,548	423,312	449,120	456,834	470,795	498,688
Vital statistics filed	18,325	19,666	21,717	14,720	14,833	15,372	16,016	16,673	18,263	17,507
Judicial										
Number of civil cases	10,130	10,122	12,856	13,619	13,026	14,293	13,763	14,733	14,072	15,556
Number of criminal cases	2,914	3,248	4,483	3,996	3,666	4,231	4,473	4,335	4,371	4,531
Financial Administration										
Number of property tax transactions	308,969	343,725	362,081	384,974	366,185	344,030	367,595	375,463	378,955	351,261
Number of registered vehicles	632,638	686,471	717,030	741,229	758,234	791,934	797,234	827,408	845,965	852,511
Legal										
Number of new felony cases	3,172	4,608	3,045	2,539	2,500	3,028	3,002	2,870	2,852	3,425
Number of convictions	2,313	4,301	4,233	3,786	3,415	4,264	4,394	4,243	4,398	4,177
Public Facilities										
Number of work orders completed	24,990	39,222	12,266	40,589	42,541	40,647	39,855	40,090	39,958	40,032
Number of construction projects	27	28	34	21	28	24	40	36	58	65
Equipment Services										
Number of job orders	6,918	6,269	6,846	6,157	5,979	5,778	5,850	5,935	5,844	4,858
Public Safety										
Number of autopsies performed	166	187	241	437	557	528	512	330	320	324
Number of inspections	7,413	7,073	1,439	215	1,183	1,933	1,668	1,868	2,032	2,264
Number of emergency responses	17,901	20,551	20,931	23,892	27,847	28,906	30,092	34,649	34,238	34,205
Number of book-ins	17,510	18,748	19,299	18,933	19,120	18,730	18,568	18,765	17,332	19,051
Public Transportation										
Miles of road resurfaced	60	34	48	46	37	30	37	45	51	8
Health and Welfare										
Number of immunizations	28,134	26,532	24,318	32,331	28,126	31,394	18,180	16,150	16,733	13,004
Number of clinic visits	16,317	16,815	11,049	18,198	15,366	16,770	10,925	10,014	9,933	9,621
WIC participants	8,901	8,756	10,722	11,305	12,139	11,802	11,698	11,199	10,867	10,084
Substance abuse assessments	1,664	1,836	3,283	3,125	1,628	1,077	1,012	911	874	950
Culture and Recreation										
Number of events	163 [^]	107 [^]	137 [^]	204	198	200	280	322	369	378
Conservation										
Number of seminars	450	215	264	397	320	341	502	493	535	1,395
News releases	104	117	138	108	102	218	232	273	256	565
Volunteers trained	2,129	4,101	6,194	4,909	3,924	3,263	4,119	4,357	4,130	166
County Extension newsletters	65,071	76,557	79,401	91,275	78,322	90,516	160,965	168,429	203,428	174,100

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

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

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

COLLIN COUNTY, TEXAS
Table 5.3 - Capital Asset Statistics by Function/Program**
Last Ten Fiscal Years
September 30, 2015

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Administration										
Number of voting machines	1,000	1,010	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420
Financial Administration										
Formax folder system	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Number of county facilities	36	36	37	37	31	31	31	30	30	30
Equipment Services										
Number of vehicles in county fleet	329	332	324	328	332	322	325	349	366	333
Public Safety										
Number of patrol units	13	15	14	14	16	16	15	19	28	28
Number of illegal dumping surveillance cameras	5	5	5	5	5	5	6	3	6	6
Public Transportation										
Miles of county asphalt roads	436	470	518	564	601	610	625	670	686	679
Number of county bridges maintained	90	90	90	90	90	90	100	106	108	109
Health and Welfare										
Number of medical tables	3	3	11	11	11	10	13	12	12	12
Culture and Recreation										
Acres of open space	672	672	672	672	672	672	672	672	672	672

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

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

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