

COLLIN COUNTY  
TEXAS

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

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JEFF MAY  
COUNTY AUDITOR



# COLLIN COUNTY, TEXAS

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

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# **INTRODUCTORY SECTION**

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# COLLIN COUNTY

Auditor's Office  
2300 Bloomdale Rd.  
Suite 3100  
McKinney, Texas 75071  
[www.collincountytx.gov](http://www.collincountytx.gov)

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March 31, 2017

Honorable District Judges  
Honorable County Judge  
Honorable County Commissioners, Collin County, Texas

The Comprehensive Annual Financial Report of Collin County, Texas, for the fiscal year ended September 30, 2016, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

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

PB&H, L.L.P., a firm of licensed certified public accountants, has audited Collin County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2016, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. Based on the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion on Collin County's financial statements for the fiscal year ended September 30, 2016, and that they are fairly presented in conformity with

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

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

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

### **Collin County Profile**

Located in North Central Texas, Collin County was incorporated in 1846 and both the County and the County Seat were named after the pioneer Collin McKinney. In the 1970's the growth of the Dallas/Fort Worth Metroplex area began expanding northward into the Southwestern region of the County causing a transformation from rural to suburban. Today a large portion of the County is considered to be a part of the Dallas/Fort Worth Metroplex even though the majority of the County remains rural. The County has a recent history of rapid growth that rivals any fast growing area in the entire United States. The population of 914,127 is up 3.3% over the 2015 population of 885,241, 15.5% over the 2010 census population of 791,631, and 486% over the 1980 census population of 155,950. The County has a land area of 886 square miles.

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

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

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

## **Factors Affecting Financial Condition**

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

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

**Long-term financial planning:** The Commissioners Court continues to be very active in infrastructure development to help insure continued economic growth. They are continuously studying transportation and facility needs so that the County will remain a viable option for both industry and its employees. In November of 2007, they proposed and received approval from the taxpayers of Collin County to issue bonds totaling \$328.9 million for roads, facilities and parks. The County continues to issue bonds over time that were approved by voters in 2007. The last of these bonds were sold in 2016. The Commissioners Court has been discussing having another bond election soon to fund building or improving five limited access roadways throughout the County. The County is very active in purchasing land and constructing sections of roads for the Outer Loop project. The project is funded in part by \$12 million that was awarded by the State of Texas Regional Toll Revenue (RTR) Fund in 2010.

## **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Collin County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2015. This is the thirty-seventh consecutive year that Collin County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized CAFR, along with satisfying both GAAP and applicable legal requirements.

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

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

Respectfully submitted,

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

Jeff May, County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Collin County  
Texas**

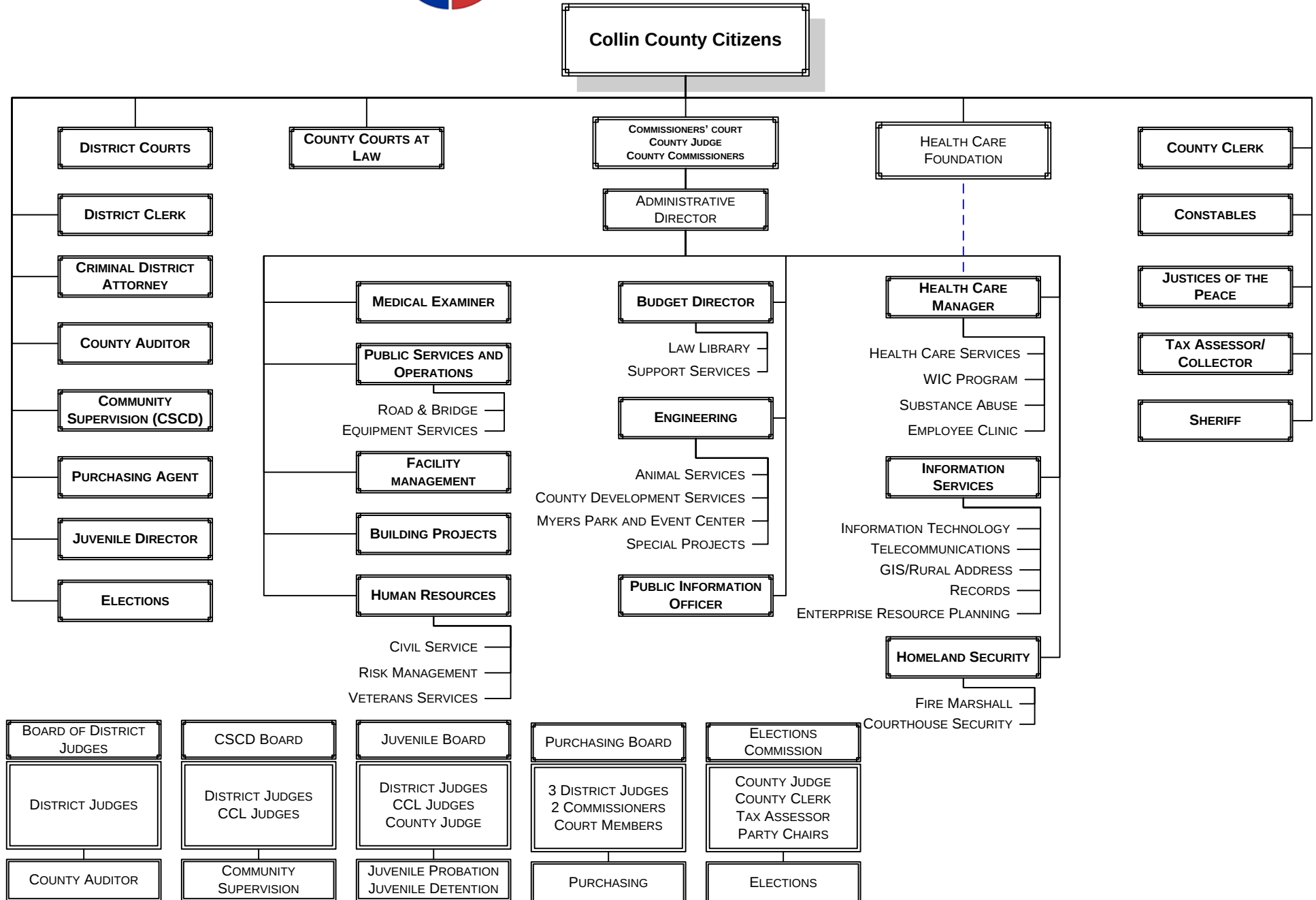
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2015**

Executive Director/CEO



# Collin County Organizational Chart



# **COLLIN COUNTY, TEXAS**

## **DIRECTORY OF OFFICIALS**

**SEPTEMBER 30, 2016**

### **District Officials**

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

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

### **Commissioners Court**

Keith Self  
Susan Fletcher  
Cheryl Williams  
Chris Hill  
Duncan Webb

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

### **County Officials (Elected)**

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

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

### **Other County Officials**

Jeff May  
Lynn Hadnot  
Gary Jackson

County Auditor  
Director, Juvenile Services  
Veterans Service Officer

# **COLLIN COUNTY, TEXAS**

## **DIRECTORY OF OFFICIALS**

**(Continued)**

**SEPTEMBER 30, 2016**

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

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

## **FINANCIAL SECTION**

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

## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and  
Commissioners Court  
McKinney, Texas

### **Report of the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas (the "County") as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of September 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Change in Accounting Principle***

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

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4–29, the budgetary comparison schedules on pages 82–86, and the pension information on pages 87–89, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2017, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Waco, Texas  
March 31, 2017

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# **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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## **Management's Discussion and Analysis**

This section of the Collin County, Texas (the County) Comprehensive Annual Financial Report (CAFR) presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2016. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements, and accompanying notes.

### **FINANCIAL HIGHLIGHTS**

#### **Highlights for Government-Wide Financial Statements**

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

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

#### **Highlights for Fund Financial Statements**

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

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

## **General Financial Highlights**

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

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

### **Government-wide Financial Statements**

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

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

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

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

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

The County operates an animal shelter that works with local cities and unincorporated areas of the County to handle the disposition of unwanted and abandoned animals which is accounted for in the Animal Safety Fund. Each participating city, as well as the County, pays a pro rata share of the operating expenses and construction costs. In 2015 the Animal Safety Fund was reported as an enterprise fund for the first time.

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

### **Fund Financial Statements**

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

### **Governmental Funds**

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

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

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

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

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

- **Nonspendable** - Generally means the asset is not expected to be converted to cash, such as inventories; the asset can also be related to monies legally or contractually required to be maintained intact, such as a debt service reserve fund.
- **Restricted** – Resources whose use is constrained by either externally imposed (i.e., creditors, contributors, grantors, or laws of other governments), or imposed by law through constitutional provisions of enabling legislation, such as authorization to assess, levy, charge, or otherwise mandate payment of resources. This includes a legally enforceable requirement that resources be used only for the specific purpose.
- **Committed** - Constraints imposed by formal action of the Collin County Commissioners Court to set aside, by court order, a commitment of specific use of resources. Constraints can only be removed or changed by taking the same type of action employed to commit those amounts.
- **Assigned** – An amount intended to be used for a specific purpose, but the amount is neither restricted nor committed. Intent may be expressed by the Commissioners Court or by an official or group to which the governing body has delegated the authority to assign amounts. Assigned fund balance includes all remaining amounts reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted, or committed. Collin County has no assigned fund balance in 2016.
- **Unassigned** - Residual amount for the General Fund; it is the fund balance that has not been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount. The only classification that can report a negative fund balance is the unassigned category.

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

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

Each of these funds is classified as a major fund for 2016. Financial results from the other governmental funds (non-major funds) are combined into a single, aggregated presentation and included in the total. Individual fund data for each of the non-major governmental funds is provided in the combining and individual fund statements and schedules.

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

### **Proprietary Funds**

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

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

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

## **Fiduciary Funds**

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

## **Notes to Financial Statements**

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

## **Other Information**

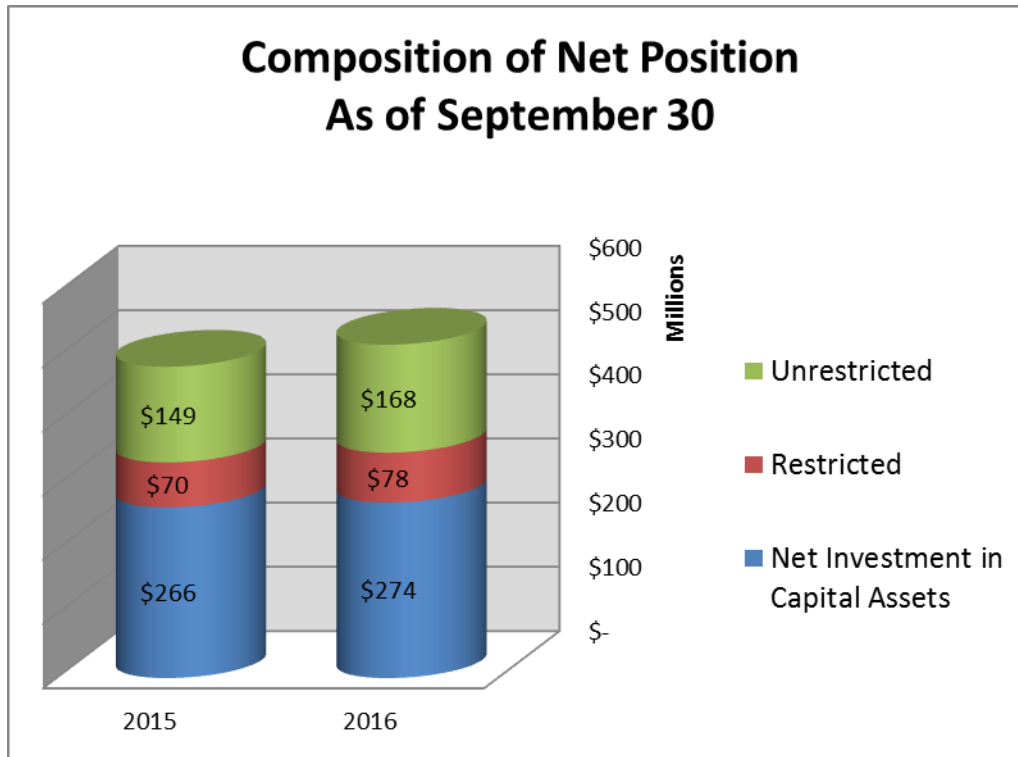
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

Unaudited statistical information is provided for trend and historical analysis.

## **Government-Wide Financial Analysis**

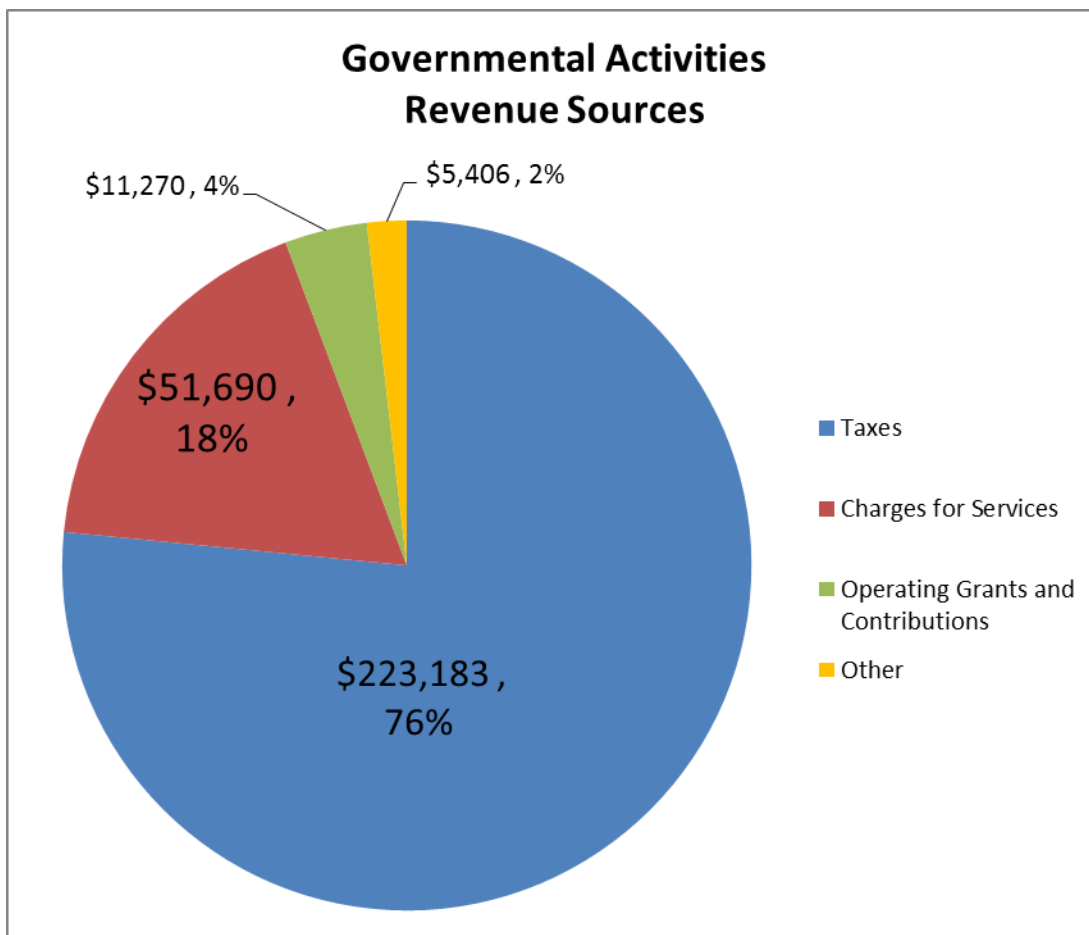
Net position of the County as of September 30, 2016 and 2015, is summarized and analyzed below:



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

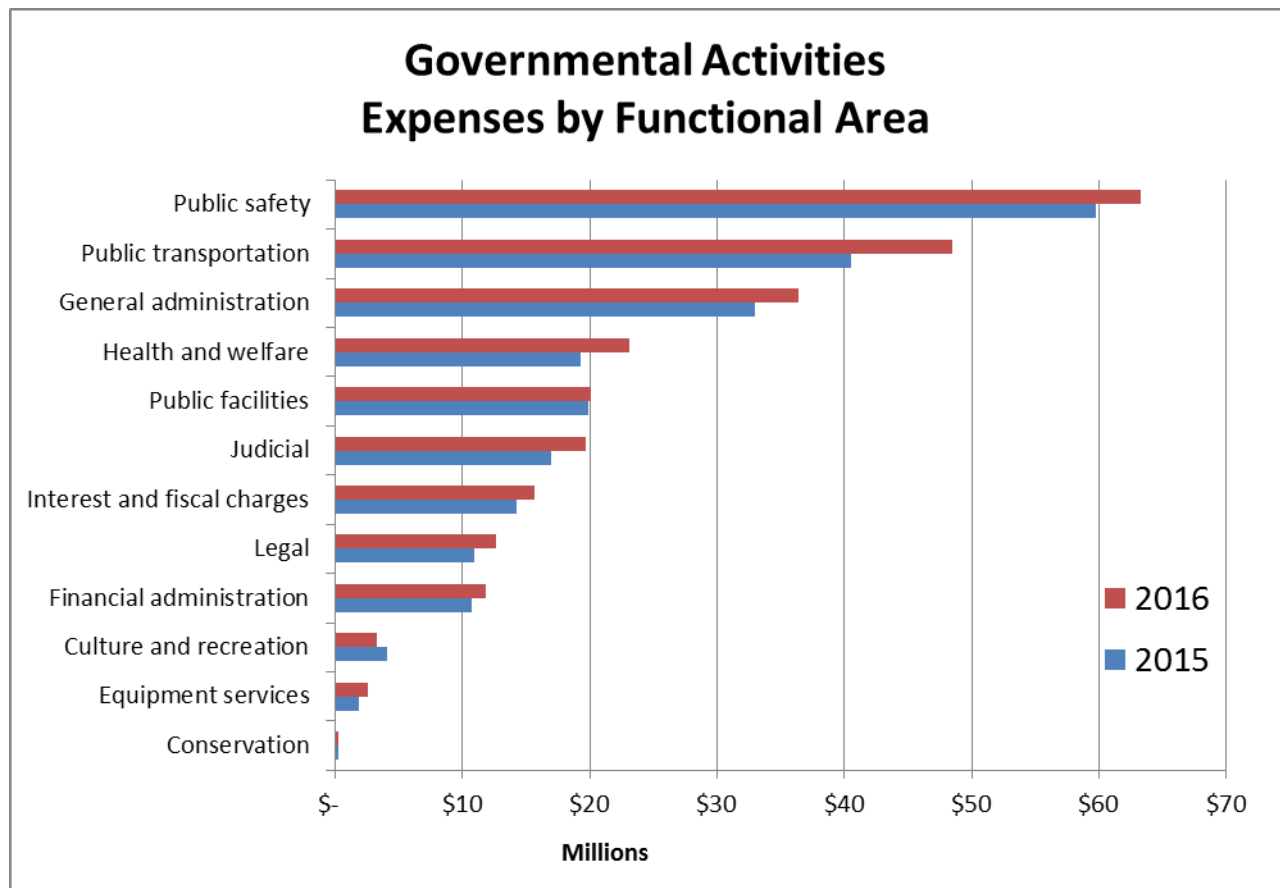
- Net position serves as a useful indicator of financial position. Assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by \$519.5 million as of September 30, 2016, and by \$485.2 million as of September 30, 2015, a net increase of \$34.3 million.
- Net Investment in Capital Assets (e.g., land, buildings, infrastructure, machinery and equipment, etc., net of related debt used to acquire the assets) accounts for the largest category of Net Position (52.6%). Although our investment in capital assets is reported net of related debt, the reader should note that resources needed to repay this debt must be provided from other sources. Currently all future debt service payments are required to be paid by future property tax collections.
- Restricted Net Position (15.0% of total net position) represents resources subject to external restrictions on their use. Of these restricted net assets, 44.4% of the restricted assets are restricted for county roads and bridges, 25.3% is to repay long-term debt, 10.2% is restricted to the judicial system, and 11.3% is for administration and elections.
- The remaining portion of the County's net position (32.4%) is unrestricted and may be used to meet ongoing obligations.

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



Overall government-wide revenues increased in 2016 over 2015 by \$16.7 million (6.1%), due primarily to an increase in tax collections (\$13.7 million, or 6.6%) as well as an increase in charges for services (\$3.5 million, or 7.4%). Operating grants and contributions decreased by \$3.3 million mostly due to the recognition of \$3 million in the Air Check Texas grant revenue in 2015 that did not repeat in 2016. A summary of the amounts and a more detailed explanation is provided in the following table:

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



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

- Program revenues include charges for services, fines and forfeitures, certain licenses and permits as well as both operating and capital grants and contributions. Program revenues from government-wide activities increased slightly by \$414 thousand or 0.7%.
- General revenues consist of taxes (property and mixed beverage tax paid to the County by the State of Texas) and interest, as well as miscellaneous transactions, not attributable or allocable to a specific program. Property taxes, substantially largest of the revenues, increased by \$13.7 million or 6.6%.
- Public Transportation expenses increased by \$7.9 million in 2016 mostly due to increases in activities involving construction of new roads throughout the County to keep up with the rapidly increasing demands from a rapidly increasing population.
- Health and Welfare increased by \$3.8 million mostly due to an increase in expenses related to court appointed representation of \$1.5 million where the courts appoint legal counsel as required by law which is classified as welfare in this report. Other increases consisted of \$1.1 million due to increasing costs of inmate healthcare, an increase of \$381 thousand for the care of the mentally ill, and an increase of \$365 thousand in healthcare costs for indigents.
- Judicial expenses increased by \$2.8 million (10.2%) mostly due to the addition of two district courts (11 total courts in the County) and the addition of one county court-at-law (8 total courts in the County).

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

| <b>Total Cost and Net Cost of Government Wide Activities for Collin County</b><br><b>For the Six Largest Functions by Expense</b><br><b>For the Fiscal Years Ended September 30</b><br><b>(\$ in thousands)</b> |                               |                   |                             |                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------|-----------------------------|-------------------|
| <b>Functions/Programs</b>                                                                                                                                                                                       | <b>Total Cost of Services</b> |                   | <b>Net Cost of Services</b> |                   |
|                                                                                                                                                                                                                 | <b>2016</b>                   | <b>2015</b>       | <b>2016</b>                 | <b>2015</b>       |
| Public safety                                                                                                                                                                                                   | \$ 63,241                     | \$ 59,744         | \$ 46,854                   | \$ 44,240         |
| Public transportation                                                                                                                                                                                           | 48,460                        | 40,523            | 28,964                      | 19,809            |
| General administration                                                                                                                                                                                          | 36,382                        | 33,018            | 24,884                      | 22,808            |
| Interest and fiscal charges                                                                                                                                                                                     | 15,626                        | 14,243            | 15,333                      | 13,807            |
| Public Facilities                                                                                                                                                                                               | 20,106                        | 19,849            | 19,766                      | 19,773            |
| Health and welfare                                                                                                                                                                                              | 23,104                        | 19,319            | 17,343                      | 13,278            |
| Other                                                                                                                                                                                                           | 50,333                        | 44,923            | 40,439                      | 34,650            |
| <b>Total</b>                                                                                                                                                                                                    | <b>\$ 257,252</b>             | <b>\$ 231,619</b> | <b>\$ 193,583</b>           | <b>\$ 168,365</b> |

### Financial Analysis of the County's Funds

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

As of the end of fiscal year 2016, the County's governmental funds reported a combined ending fund balance of \$505.7 million, an increase of \$40.3 million (8.7%) from the prior year. A large portion of fund balance (74.3%, or \$375.9 million) of the governmental funds has been designated as nonspendable, restricted, or committed. The remaining \$129.8 million is classified as unassigned and is available to meet current needs. The unassigned fund balance can only exist in the General Fund since all other funds by definition are restricted or committed.

| Governmental Funds - Total Fund Balance<br>as of September 30, 2016<br>(in thousands) |                   |                                          |                                                                                          |  |
|---------------------------------------------------------------------------------------|-------------------|------------------------------------------|------------------------------------------------------------------------------------------|--|
| <u>Fund Balance:</u>                                                                  |                   | <u>Major Purposes for Classification</u> |                                                                                          |  |
| Nonspendable                                                                          | \$ 42,291         | 8.4%                                     | Inventories, Receivables from Other Funds and Organizations                              |  |
| Restricted                                                                            | 258,093           | 51.0%                                    | Bond Proceeds, Debt Service Tax Collection, Other Legal or Contractual Restrictions      |  |
| Committed                                                                             | 75,556            | 14.9%                                    | Road Projects, Funds Set Aside for Unanticipated Cost Increases and Court Cost Increases |  |
| Unassigned                                                                            | <u>129,761</u>    | <u>25.7%</u>                             | General Fund                                                                             |  |
|                                                                                       | <u>\$ 505,701</u> | <u>100.0%</u>                            |                                                                                          |  |

### **Changes in Fund Balance – Major Funds**

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

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

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

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

### **General Fund**

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

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

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

#### **General Fund Revenue Highlights:**

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

#### **General Fund Expenditure Highlights:**

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

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

### **General Road and Bridge Fund**

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

In 2005, Collin County began a program to convert all rock roads to asphalt in order to reduce dust and increase the useful life of the roads. The program is geared to convert the roads at a rate of 50 miles per year. The County completed 15.26 miles in 2016. As of September 30, 2016, the County had resurfaced 454 miles of roads or an average of 37.8 miles per year.

At the end of 2016, the fund balance of the General Road and Bridge Fund was \$35.9 million, an increase of \$7.4 million (25.8%) from the prior year. General Road and Bridge Fund revenues include fees and permits, property taxes, and fines and forfeitures.

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

#### **General Road and Bridge Fund Revenue Highlights**

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

#### **General Road and Bridge Fund Expenditure Highlights**

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

### **Health Care Foundation Special Revenue Fund**

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

The Fund was created after the sale of the county hospital in 1983. The proceeds of the sale were used to purchase real estate office buildings in order to create investment earnings that, together with the charges for services and federal and state funding, are used to provide health care to indigent county residents. A portion of the funds from the sale have been used to purchase real property for rental to County departments and unrelated third parties. The rental revenue is a steady source of income that provided 70.4% of the funding for the Health Care Foundation Fund in 2016.

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

#### Health Care Fund Revenues

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

#### Health Care Fund Expenditure Highlights

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

#### **RTR – Outer Loop Grant Special Revenue Fund**

The Regional Toll Revenue – Outer Loop Phase 3 Special Revenue Fund is used to account for a grant from the State of Texas funded with Regional Toll Revenue. These funds will be used to construct a portion of an outer loop around the Dallas – Fort Worth metroplex and through Collin County. The liabilities of the fund met the major fund requirements. All activity to date has been in project accounts related to construction-in-progress on the road. Revenues are deferred until expenditures are recognized, which results in zero dollars in fund balance. No revenues or expenditures were recognized in 2016 other than investment earnings owed to the grantor even though the project is still active and funds are encumbered to continue the construction.

#### **Debt Service Fund**

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

The Debt Service Fund balance increased in 2016 by \$2.0 million over the 2015 ending balance. Since it is funded by property taxes, a change in the tax rate allocation has a direct impact on funds available for debt service. As part of the budgeting process, the County must determine the funding needed to meet the principal and interest payments for each issue of debt, as well as the expected fiscal agent fees to be paid annually.

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

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

Debt Service Fund Revenues Highlights

- In 2016, property taxes allocated for debt service were \$53.8 million, approximately \$3.4 million more than 2015.
- Investment earnings were \$103 thousand; \$73 thousand more than the prior year due to improving market conditions for investing in the short term.

Debt Service Fund Expenditures Highlights

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

**2007 Road Bond Capital Project Fund**

The 2007 Road Bond Capital Project Fund is used to account for proceeds of road bonds authorized by voters on November 6, 2007. Most of the authorized amount has been issued to-date (in seven series), beginning in 2008 and ending in 2016. In 2016 the final remaining authorized amounts were issued. The bond issues in this fund were as follows:

- Series 2008: \$25,020,000 issued July 14, 2008
- Series 2009: \$10,070,000 issued September 29, 2009
- Series 2009B: \$ 5,590,000 issued September 29, 2009
- Series 2011: \$28,490,000 issued June 16, 2011
- Series 2012: \$31,365,000 issued June 14, 2012
- Series 2013A: \$25,665,000 issued June 1, 2013
- Series 2014: \$25,045,000 issued June 9, 2014
- Series 2015: \$40,455,000 issued August 18, 2015
- Series 2016: \$29,175,000 issued July 28, 2016

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

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

## **Budgetary Highlights**

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

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

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

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

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

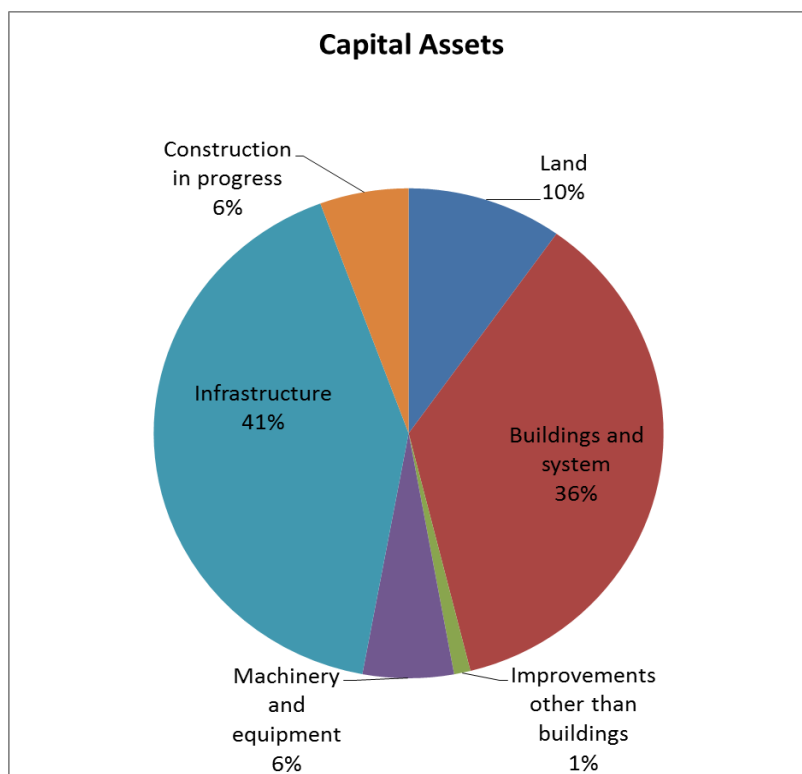
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2016, the departments that contributed to actual expenditures being \$34.7 million lower than budgeted expenditures were as follows:

- General administration was less than budget by \$10.1 million. Highlights are as follows:
  - Actual expenditures for the County Clerk were \$587 thousand less than budgeted expenditures in the Maintenance and Operating Category mostly due to a revised budget being established for archive and restoration (restricted funds) that was not utilized.
  - Actual expenditures for Non-Departmental were under budget by \$1.4 million in the salary and benefit category due to unused budget for temporary workers.
  - Actual expenditures were \$4.3 million under budget for Non-Departmental in the maintenance and operating category mostly due to maintenance contracts coming in well under budget (\$2.1 million) and unused contingency funds (\$1.2 million).
  - Actual expenditures for Non-Departmental Capital Replacement was under budget by \$2.5 million.
  - Actual expenditures for Information Technology were \$269 thousand under budget in the maintenance and operating category.

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

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

## Capital Assets and Debt Administration



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

## Capital Assets

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

The contribution of each type of asset is previously shown.

Details by type of activity are summarized below:

Major changes in capital assets for 2016 are as follows:

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

## Long-term Debt

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

In 2016, the County:

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

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

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

### **Economic Factors**

The following economic factors are reflected in the 2016 General Fund and other budgets:

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

Collin County relies on property taxes for operations since over 76% of the County's total revenues come from property taxes. Over the past few decades, the County has experienced consistent large increases in taxable valuations up to 12% until the drop in values from 2008 to 2012 caused by the real estate market collapse related to the great recession of 2009. Beginning in 2013 increases have rivaled and surpassed increase levels seen in the 1990's and early 2000's. In 2016 the County experienced a 12.6% increase in the net taxable value. After experiencing an unemployment rate recent-year high of 7.8% in 2009, the rate has consistently decreased each year to a rate of 3.5% in 2015 and a slight increase to 3.8% in 2016. The County is experiencing a rapidly increasing population growth as it has been accustomed to in the past few decades. This year the County added an average of 79 people per day. The County continues to aggressively invest in road and bridge projects across the County to meet the transportation needs of its residents and businesses to make the County an attractive place to live, to work and to do business.

During 2016, there were 28,886 people added to the County's population. This growth rate is expected to increase over the next couple of years due to large corporations moving into the County. Federal Express recently opened a facility in Frisco which is expected to add 1,500 jobs. Toyota is constructing their national headquarters in Plano which is being built on the county line between Collin and Denton Counties. JP Morgan Chase is constructing a facility which will add 6,000 jobs. The Star, the Dallas Cowboys training facility, opened in 2016 in Frisco adding thousands of jobs and attracting large new hotels to the area. Collin County is poised to be one of the fastest growing counties in the nation in upcoming years, just as the County has been in recent decades. From 2007 to 2016 the County added 189,227 people, an increase of 26.1%. The rate and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

The 2010 Census showed the County population at 782,341 as of April 1, 2011. The 2010 Census increased 196% over the 1990 census of 264,036, and a 59% increase over the 2000 census of 491,772. The estimated population as of September 30, 2016 is 914,127 according to the Bureau of Economic Analysis which is an increase of 131,786 or 16.8% over the 2010 Census. Collin County is currently the 6<sup>th</sup> most populous county of the 254 counties in the State of Texas.

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

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

Sam Rayburn Tollway is the primary link between McKinney, the county seat of Collin County, and Dallas-Fort Worth International Airport. Construction expanding the two-lane road to relieve traffic congestion began in 2005. In 2009, the State sold the rights to the Sam Rayburn Tollway (State Highway 121) to the North Texas Tollway Authority. The Sam Rayburn Tollway was dedicated in 2011 and now provides easy access to the DFW International Airport, Fort Worth and points west.

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

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

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

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

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

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

Health care for indigent residents of Collin County is a major economic consideration for the County. Grants to community agencies that began in 2008 and continued in 2016 have helped the county to provide preventative and minor medical care in cities where the indigent population is located. Increasing medical care cost has contributed to the increasing demands on County resources to provide the same level of service offered in prior years. The Health Care Task Force continues to work with local providers and the County to ensure appropriate recommendations and decisions concerning the future availability of service and care. Medicaid 1115 plans are being put in place, with the County as the anchor county in a new state regional provider.

As of September 30, 2016, the unassigned fund balance for the General Fund was \$129.8 million, which is 66.3% of the General Fund expenditure budget for 2017, which is 242 operating days of fund balance. In 2016, the Commissioners Court committed \$50 million of the fund balance for transportation projects, which reduced the unassigned fund balance. When combined with committed funds, which the Commissioners Court can control, the fund balance is \$205.3 million or 104.8% of the General Fund budget, or 382 operating days of fund balance which is controlled by the governing body. The County has eliminated all long-term unfunded liabilities from employee retirement and health care benefits by changing policies and using excess reserves to pay down the liabilities. As such, the County is in excellent shape to endure a future economic downturn. The County will continue to closely monitor its expenditures to ensure that taxpayer dollars are spent wisely and in accordance with sound fiscal management policies.

In July of 2016, the County issued bonds of \$2.145 million for park and open space projects as well as \$29.715 million for road and bridge projects. The County partners with cities located within the county to enhance parks and transportation for citizens across the County. This bond sale completes the amounts authorized in the 2007 Bond Election for both transportation and open space. Discussions have taken place by Commissioners Court about having another bond election.

In 2006, the County began a partnership with 11 other large counties to customize and implement a new case management software system. This is a multi-year project, with specific phases being implemented over a five year period. The sheriff's office and jail administration were completed in December 2011. In 2013, the County was awarded a \$436 thousand grant by the Texas Indigent Defense Commission (TIDC) to continue to enhance this software to improve the processes for appointing and tracking information for providing attorneys to indigents. This project implementation has continued through 2016.

Additional software projects include:

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

The property tax rate for 2016 was lowered to \$0.2084 per \$100 from \$0.225 per \$100 of valuation in 2015. Property owners continue to benefit from one of the lowest county tax rates in the state. The expected growth of the County and related increases in property values should be sufficient to fund County operations for the time being. Collin County is in excellent fiscal condition to endure any future revenue shortfalls, should they occur; however, significant revenue shortfalls are unlikely due to the vibrant economic activity occurring within the County. Future fiscal pressures from rising health care costs along with changing health care laws, demand for constituent services and costs of road construction could place pressure on the low tax rate in future years.

## **REQUESTS FOR INFORMATION**

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

# **BASIC FINANCIAL STATEMENTS**

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**COLLIN COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2016**

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

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

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

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

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

# COLLIN COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

SEPTEMBER 30, 2016

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

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

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

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

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**COLLIN COUNTY, TEXAS**  
**RECONCILIATION OF THE BALANCE SHEET OF THE**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2016**

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

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

# COLLIN COUNTY, TEXAS

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

### GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

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

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

## COLLIN COUNTY, TEXAS

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

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

|                                                                                                                                                                                                                                                                     |                 |               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------|
| Net change in fund balances – governmental funds                                                                                                                                                                                                                    |                 | \$ 40,276,808 |
| Amounts reported for governmental activities in the statement of activities are different because:                                                                                                                                                                  |                 |               |
| Capital asset purchases are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated lives as depreciation expense. In the current period, these amounts are:          |                 |               |
| Capital assets additions                                                                                                                                                                                                                                            | \$ 23,723,025   |               |
| Capital assets decreases                                                                                                                                                                                                                                            | ( 6,070,711)    |               |
| Depreciation expense for all capital assets                                                                                                                                                                                                                         | ( 27,059,928)   |               |
| Total change in capital assets activity                                                                                                                                                                                                                             |                 | ( 9,407,614)  |
| Bond proceeds provide current financial resources. However, in the statement of activities, some items do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of: |                 |               |
| Debt issuance and refunding increases long-term debt in statement of net position.                                                                                                                                                                                  | \$ (55,870,000) |               |
| Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.                                                                                                                                            | 63,075,000      |               |
| Bond premiums and bond discounts require the use of current financial resources but are amortized over the life of the bond in the statement of activities.                                                                                                         | ( 3,636,024)    |               |
| Total long-term debt                                                                                                                                                                                                                                                |                 | 3,568,976     |
| Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues over expenditures of the internal service funds is reported with the governmental activities.                                         |                 |               |
|                                                                                                                                                                                                                                                                     |                 | 4,645,299     |
| Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. The change in these revenues are as follows:                                                                                |                 |               |
| Property taxes                                                                                                                                                                                                                                                      | \$( 564,918)    |               |
| Fines and forfeitures                                                                                                                                                                                                                                               | 1,854,525       |               |
| Total changes in revenues                                                                                                                                                                                                                                           |                 | 1,289,607     |
| Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.                                                                                      |                 |               |
| The change in these expenditures are as follows:                                                                                                                                                                                                                    |                 |               |
| Interest owed but not yet paid                                                                                                                                                                                                                                      | \$( 44,432)     |               |
| Pension                                                                                                                                                                                                                                                             | ( 5,861,402)    |               |
| Compensated absences                                                                                                                                                                                                                                                | ( 236,548)      |               |
| Total changes in long-term liabilities                                                                                                                                                                                                                              |                 | ( 6,142,382)  |
| Change in net position of governmental activities                                                                                                                                                                                                                   |                 | \$ 34,230,694 |
| The notes to the financial statements are an integral part of this statement.                                                                                                                                                                                       |                 |               |

# COLLIN COUNTY, TEXAS

## STATEMENT OF NET POSITION

### PROPRIETARY FUNDS

SEPTEMBER 30, 2016

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

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

# COLLIN COUNTY, TEXAS

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

### PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

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

# COLLIN COUNTY, TEXAS

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

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

## COLLIN COUNTY, TEXAS

### STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

#### FIDUCIARY FUNDS

SEPTEMBER 30, 2016

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

**NOTES TO THE  
FINANCIAL STATEMENTS**

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# COLLIN COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2016

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### **(a) Reporting Entity**

##### **Primary Government**

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

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

##### **Blended Component Units**

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

## **Discretely presented component unit**

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

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

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report, except for County fiduciary activity, consolidated information on all of the activities of the County and its component units. The effect of inter-fund transfers has been removed from these statements but continues to be reflected on the fund statements. Inter-fund services provided and used are not eliminated in the process of consolidation. Governmental activities' primary support is derived from taxes, fees, and federal and state funding. The statement of activities exhibits the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the fiduciary funds are excluded from the government-wide financial statements. The General Fund, the General Road and Bridge Special Revenue Fund, the Regional Toll Road (RTR) – Outer Loop Fund, the Debt Service Fund and the 2007 Road Bond Fund meet the criteria or have been selected by management as *major governmental funds*. The Health Care Foundation Special Revenue Fund is being reported as a major fund even though it did not meet the requirement criteria because indigent healthcare is a major function of the County that is of great interest to the public. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue and Capital Projects funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

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

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

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as unavailable revenue. Property taxes levied prior to September 30, 2016, which were levied October 1, 2015, have been assessed to finance the budget of the fiscal year beginning October 1, 2015. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2016, outstanding 60 days after year-end, are reflected as unavailable revenue and taxes receivable in the fund financial statements. Property taxes and interest earned as of September 30 and received within 60 days of year-end are accrued as income in the current period. Expenditures generally are recorded when a liability is incurred; however, debt service expenditures, claims and judgments, and compensated absences are recorded only when payment is due.

The County reports the following major governmental funds:

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

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

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

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

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

**The 2007 Road Bond Capital Project Fund** is used to account for proceeds from road bonds authorized by voters on November 6, 2007. As of 2016 all bonds that were authorized have been issued. The bonds were issued as follows:

Series 2008: \$25,020,000 issued July 14, 2008  
Series 2009: \$10,070,000 issued September 29, 2009  
Series 2009B: \$ 5,590,000 issued September 29, 2009  
Series 2011: \$28,490,000 issued June 16, 2011  
Series 2012: \$31,365,000 issued June 14, 2012  
Series 2013A: \$25,665,000 issued June 1, 2013  
Series 2014: \$25,045,000 issued June 9, 2014  
Series 2015: \$40,455,000 issued August 18, 2015  
Series 2016: \$29,175,000 issued July 28, 2016

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

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

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

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

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

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

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

**Agency Funds** are used to account for situations where the County's role is strictly custodial in nature. These funds are held for various reasons being legal, contractual or operational. Examples of this are as follows: (1) the courts often require funds to be held in trust by the County, (2) the tax office collects funds on behalf of local governments and the state, and (3) the Sheriff collects funds on behalf of inmates to make purchases in the Commissary. As a result, all assets reported in an Agency Fund are offset by a liability to the party or entity on whose behalf the assets are held.

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

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

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

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

##### **(1) Cash and Investments**

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

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

##### **(2) Receivables and Payables**

###### ***Accounts Receivable***

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

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

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

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

### **(3) Inventories and Pre-paid Items**

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

Certain payments to vendors reflect costs applicable to future accounting periods and are normally recorded as prepaid items in both government-wide and fund financial statements. The government-wide statements show prepaid expenses \$2,345,200. This amount is comprised of payments to cities within the County in which the County agreed to pay half of road projects in which the projects are not complete.

### **(4) Restricted Equity**

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

## **(5) Capital Assets – Primary Government**

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

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

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

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

## **(6) Compensated Absences**

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

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

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

## **(7) Long-term Obligations**

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

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

## **(8) Pension**

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

## **(9) Unemployment and Workers' Compensation Benefits**

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

## **(10) Fund Equity**

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

## 1. Nonspendable Fund Balance

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

### Fund Balances:

#### Nonspendable:

##### General Fund:

##### Advances:

Collin County Toll Road Authority

\$ 37,232,505

##### Inventories

549,659

Total General Fund

\$ 37,782,164

##### General Road and Bridge Fund:

##### Inventories

2,217,986

##### 2007 Road Bond

Collin County Toll Road Authority

936,063

##### Other Governmental Funds:

##### Advances:

Collin County Toll Road Authority

1,355,057

Total Nonspendable

\$ 42,291,270

## 2. Restricted Fund Balance

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

### Fund Balances:

#### Restricted

##### General Fund:

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

##### General Road and Bridge

|                       |                   |
|-----------------------|-------------------|
| Public transportation | <u>33,636,382</u> |
|-----------------------|-------------------|

##### Healthcare Foundation

|                     |                  |
|---------------------|------------------|
| Indigent healthcare | <u>4,619,375</u> |
|---------------------|------------------|

##### Debt Service Funds

|                       |                   |
|-----------------------|-------------------|
| Debt service activity | <u>18,983,440</u> |
|-----------------------|-------------------|

##### 2007 Road Bond

|                          |                    |
|--------------------------|--------------------|
| Road and bridge projects | <u>144,169,413</u> |
|--------------------------|--------------------|

##### Other Governmental Funds:

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

Total Other Governmental Funds 49,443,929

Total Restricted \$ 258,092,924

### 3. Committed Fund Balance

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

|                        |                             |
|------------------------|-----------------------------|
| Fund Balances:         |                             |
| Committed              |                             |
| General Fund           |                             |
| Encumbrance            | \$ 19,997,751               |
| Capital murder cases   | 2,000,000                   |
| Special elections      | 200,000                     |
| Utilities price spikes | 500,000                     |
| Highway 75 Project     | 44,000,000                  |
| Permanent Improvement  | <u>8,858,728</u>            |
| Total General Fund     | <u>\$ 75,556,479</u>        |
| Total Committed        | <u><u>\$ 75,556,479</u></u> |

## II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### (a) Budgetary Information

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

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

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

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

### **III. DETAILED NOTES ON ALL FUNDS**

#### ***(a) Deposits and Investments***

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

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

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

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

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

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

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

- d. Is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in the state of Texas.

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

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

The portfolio balances of all investments including cash equivalents for all funds at September 30, 2016, are as follows:

| <b>Type of Investment</b>         |                      |
|-----------------------------------|----------------------|
| Local government investment pools | \$149,317,501        |
| Federal agency bonds              | 80,951,430           |
| Municipal bonds                   | 19,761,168           |
| Certificates of deposits          | 133,077,039          |
| Money Market/Cash Equivalents     | <u>52,146,179</u>    |
| Total investments                 | <u>\$435,253,318</u> |

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

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

## Credit Risk

The County's portfolio does not contain any investments in commercial paper or corporate bonds other than what may be held in a local government investment pool (Logic, Texas Term and Texas Class). As of September 30, 2016, the local government pools (34.3% of the portfolio) were rated AAA by Standard and Poor's. The federal agency bonds (18.6% of the portfolio) were rated AA+ by Standards and Poor's. The Municipal Bonds (4.5% of the portfolio) were rated AA or better by Standard and Poor's. The Certificates of Deposits (30.6% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank of Dallas. All funds in money market/cash equivalent accounts (12.0% of the portfolio) are FDIC insured or fully collateralized with securities held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County.

## Interest Rate Risk

As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities not exceed five years for all investment types. The weighted average maturity for all securities was 0.984 years. All investments are normally held to maturity or until called.

### (b) Deposits

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

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

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

### (b) *Property Taxes and Other Receivables*

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

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

#### 4. Collin County Community College.

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

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

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

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

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

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

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

**(d) Receivables**

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

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

**(e) Capital Assets**

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

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

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

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

**Depreciation:**

Governmental activities:

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

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

Animal Safety:

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

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

**Construction Commitments**

Collin County has active construction projects as of September 30, 2016. The projects include road and bridge construction and new facility construction. At year-end the County's outstanding commitments with contractors are as follows (in thousands):

**Construction Commitments:**

| <u>Project Type</u>   | <u>Remaining<br/>Commitment</u> |
|-----------------------|---------------------------------|
| Public Transportation | \$ 39,725,238                   |
| Public Facilities     | <u>5,639,805</u>                |
| Total                 | <u><u>\$ 45,365,043</u></u>     |

**(f) Long-term Debt**

**New Bond Issues**

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

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

| Fund Name                                                  | Interest Rates   | Date   |          | Due as of          |                    |
|------------------------------------------------------------|------------------|--------|----------|--------------------|--------------------|
|                                                            |                  | Issued | Maturity | September 30, 2016 |                    |
| Limited Tax Permanent Improvement Bond 2007                | 4.250% to 5.000% | 2007   | 2027     | \$                 | 105,000            |
| Limited Tax Refunding and Permanent Improvement Bond 2008  | 3.625% to 5.000% | 2008   | 2028     |                    | 6,030,000          |
| Limited Tax Refunding and Permanent Improvement Bond 2009  | 2.000% to 5.000% | 2009   | 2025     |                    | 21,620,000         |
| Limited Tax Permanent Improvement Build America Bond 2009B | 2.000% to 5.000% | 2009   | 2029     |                    | 9,990,000          |
| Limited Tax Refunding Bond 2010                            | 2.000% to 4.000% | 2010   | 2017     |                    | 1,540,000          |
| Limited Tax Permanent Improvement Bond 2011                | 3.000% to 4.250% | 2011   | 2031     |                    | 1,755,000          |
| Limited Tax Refunding and Permanent Improvement Bond 2012  | 2.000% to 5.000% | 2012   | 2025     |                    | 19,850,000         |
| Limited Tax Permanent Improvement Bond 2013A               | 2.500% to 4.000% | 2013   | 2033     |                    | 1,955,000          |
| Limited Tax Refunding Bonds 2013B                          | 0.450% to 3.189% | 2013   | 2025     |                    | 13,190,000         |
| Limited Tax Refunding and Permanent Improvement Bond 2014  | 2.000% to 5.000% | 2014   | 2034     |                    | 21,210,000         |
| Limited Tax Refunding and Permanent Improvement Bond 2015  | 2.000% to 4.000% | 2015   | 2035     |                    | 3,570,000          |
| Limited Tax Refunding and Permanent Improvement Bond 2016  | 2.000% to 5.000% | 2016   | 2036     |                    | 4,045,000          |
| Unlimited Tax Road and Refunding Bond 2007                 | 4.000% to 5.000% | 2007   | 2027     |                    | 14,410,000         |
| Unlimited Tax Road Bond 2008                               | 4.000% to 5.500% | 2008   | 2028     |                    | 3,835,000          |
| Unlimited Tax Road and Refunding Bond 2009                 | 2.000% to 5.000% | 2009   | 2025     |                    | 7,705,000          |
| Unlimited Tax Road Build America Bond 2009B                | 4.600% to 6.300% | 2009   | 2029     |                    | 5,590,000          |
| Unlimited Tax Refunding Bond 2010                          | 2.000% to 5.000% | 2010   | 2020     |                    | 8,675,000          |
| Unlimited Tax Road Bonds 2011                              | 2.000% to 4.000% | 2011   | 2029     |                    | 23,820,000         |
| Unlimited Tax Road and Refunding Bond 2012                 | 2.000% to 5.000% | 2012   | 2032     |                    | 44,420,000         |
| Unlimited Tax Refunding Bond 2013A                         | 1.000% to 5.000% | 2013   | 2033     |                    | 33,470,000         |
| Unlimited Tax Refunding Bond 2013B                         | 0.650% to 4.000% | 2013   | 2025     |                    | 13,095,000         |
| Unlimited Tax Road Bond 2014                               | 2.000% to 5.000% | 2014   | 2034     |                    | 23,415,000         |
| Unlimited Tax Road and Refunding Bond 2015                 | 2.000% to 5.000% | 2015   | 2035     |                    | 60,470,000         |
| Unlimited Tax Road and Refunding Bond 2016                 | 2.000% to 5.000% | 2016   | 2028     |                    | 51,825,000         |
|                                                            |                  |        |          | <u>\$</u>          | <u>395,590,000</u> |

**Limited Tax Permanent Improvement Bonds, Series 2007**

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

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

\$ 2,190,000 – New issue

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

**Limited Tax Permanent Improvement and Refunding Bonds, Series 2008**

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

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

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

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

10,015,000 – Refunding

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

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

### **Limited Tax Refunding and Permanent Improvement Bonds, Series 2009**

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

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

\$17,420,000 – New issue

12,660,000 – Refunding

\$30,080,000 – Total principal to be paid to bondholders

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

### **Limited Tax Permanent Improvement Bonds, Taxable Series 2009B**

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

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

\$ 9,990,000 – New issue

\$ 9,990,000 – Liability as of September 30, 2016

### **Limited Tax Refunding Bonds, Series 2010**

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

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

\$ 8,120,000 – Refunding

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

**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 15<sup>th</sup>, 2012 with installments ranging from \$45,000 to \$155,000. Interest payments occur semi-annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 3.0 to 4.25%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$ 1,755,000 – Liability as of September 30, 2016

**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 15<sup>th</sup>, 2013 with installments ranging from \$80,000 to \$2,535,000. Interest payments occur semi-annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$19,850,000 – Liability as of September 30, 2016

**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 15<sup>th</sup>, 2014 with installments ranging from \$70,000 to \$150,000. Interest payments occur semi-annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.5 to 4.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$ 1,955,000 – Liability as of September 30, 2016

**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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 0.45% to 3.189%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$13,190,000 – Liability as of September 30, 2016

**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 15<sup>th</sup>, 2015 with installments ranging from \$115,000 to \$2,385,000. Interest payments occur semi-annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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.

\$ 2,200,000 – New issue

21,180,000 – Refunding

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

\$21,210,000 – Liability as of September 30, 2016

**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 15<sup>th</sup>, 2016 with installments ranging from \$100,000 to \$280,000. Interest payments occur semi-annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0 to 4.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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.

\$2,295,000 – New issue

1,380,000 – Refunding

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

\$3,570,000 – Liability as of September 30, 2016

### **Limited Tax Refunding and Improvement Bonds, Series 2016**

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

\$4,045,000 Limited Tax Refunding and Improvement Bonds, Series 2016 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 15<sup>th</sup>, 2017 with installments ranging from \$70,000 to \$655,000. Interest payments occur semi-annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 2036. 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.

\$2,145,000 – New issue

1,900,000 – Refunding

\$4,045,000 – Total principal to be paid to bondholders

\$4,045,000 – Liability as of September 30, 2016

### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$14,410,000 – Liability as of September 30, 2016

### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.0 to 5.5%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$ 3,835,000 – Liability as of September 30, 2016

### **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 15<sup>th</sup>, 2010, in installments ranging from \$770,000 to \$2,485,000. Interest payments occur semi-annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0 to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$ 7,705,000 – Liability as of September 30, 2016

### **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 15<sup>th</sup>, 2019, and the remaining principal amount of \$4,120,000 matures on February 15<sup>th</sup>, 2029. Interest payments occur semi-annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 4.6 to 6.3%. The final principal and interest payment is due on February 15<sup>th</sup>, 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, 2016

### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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, 2016

### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 0.4% to 4.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$23,820,000 – Liability as of September 30, 2016

### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$44,420,000 – Liability as of September 30, 2016

### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 1.0% to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$33,470,000 – Liability as of September 30, 2016

### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 0.65% to 4.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$13,095,000 – Liability as of September 30, 2016

### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$23,415,000 – Liability as of September 30, 2016

### **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 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 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

\$60,470,000 – Liability as of September 30, 2016

### **Unlimited Tax Road and Refunding Bonds, Series 2016**

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

\$51,825,000 Unlimited Tax Road, Series 2016 was issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint State highway and joint city-county projects, (ii) refund a portion of the County's outstanding debt for debt service savings, and (iii) pay costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning February of 2017 with installments ranging from \$1,835,000 to \$17,850,000. Interest payments occur semi-annually on February 15<sup>th</sup> and August 15<sup>th</sup> ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15<sup>th</sup>, 2028. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

\$29,715,000 – New issue

22,110,000 – Refunding

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

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

### ***Defeased Bonds***

The county defeased certain general obligation bonds in 2016 and prior years by placing the proceeds of new bonds into irrevocable trust to provide for all future debt service payments on the old bonds as well as calling certain bonds before the maturity date. Accordingly, the trust account assets and the liabilities for the defeased bonds are not included in the County's financial statements. In 2016 the County issued bonds for refunding existing debt. The issue is as follows:

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

### ***Arbitrage Rebate Liabilities***

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

**Changes in Noncurrent Liabilities**

Noncurrent liabilities for the year ended September 30, 2016, were as follows (in thousands):

|                          | Beginning         |                  |                  | Ending            | Due within       |
|--------------------------|-------------------|------------------|------------------|-------------------|------------------|
| Governmental activities: | Balance           | Additions        | Deductions       | Balance           | one year         |
| General obligation       | \$ 402,795        | \$ 63,025        | \$ 70,230        | \$ 395,590        | \$ 42,340        |
| Compensated absences     | 6,816             | 8,826            | 8,589            | 7,053             | 4,500            |
| Claims and judgements    | 5,024             | 8,204            | 10,782           | 2,446             | 585              |
| Unamortized bond premium | 34,934            | 7,383            | 3,309            | 39,008            | 499              |
| Total                    | <u>\$ 449,569</u> | <u>\$ 87,438</u> | <u>\$ 92,910</u> | <u>\$ 444,097</u> | <u>\$ 47,924</u> |

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

**Contractual Maturities**

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

| Year Ending  |                       |                       |                       |
|--------------|-----------------------|-----------------------|-----------------------|
| September 30 | Principal             | Interest              | Total                 |
| 2017         | \$ 43,210,000         | \$ 16,134,882         | \$ 59,344,882         |
| 2018         | 49,590,000            | 14,458,931            | 64,048,931            |
| 2019         | 32,960,000            | 12,700,287            | 45,660,287            |
| 2020         | 27,720,000            | 11,440,425            | 39,160,425            |
| 2021         | 26,745,000            | 10,301,373            | 37,046,373            |
| 2022         | 26,385,000            | 9,144,863             | 35,529,863            |
| 2023         | 25,485,000            | 7,964,647             | 33,449,647            |
| 2024         | 26,700,000            | 6,776,353             | 33,476,353            |
| 2025         | 23,705,000            | 5,635,220             | 29,340,220            |
| 2026         | 21,270,000            | 4,563,029             | 25,833,029            |
| 2027         | 18,575,000            | 3,597,819             | 22,172,819            |
| 2028         | 15,680,000            | 2,789,238             | 18,469,238            |
| 2029         | 13,045,000            | 2,123,404             | 15,168,404            |
| 2030         | 10,410,000            | 1,610,794             | 12,020,794            |
| 2031         | 10,870,000            | 1,167,663             | 12,037,663            |
| 2032         | 8,950,000             | 752,200               | 9,702,200             |
| 2033         | 6,565,000             | 433,209               | 6,998,209             |
| 2034         | 4,730,000             | 209,731               | 4,939,731             |
| 2035         | 2,850,000             | 60,359                | 2,910,359             |
| 2036         | 145,000               | 2,175                 | 147,175               |
|              | <u>\$ 395,590,000</u> | <u>\$ 111,866,602</u> | <u>\$ 507,456,602</u> |

The Debt Service Fund has \$19,671,781 to service the general long-term bond retirement as of September 30, 2016. 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 County has no 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.

### (g) Inter-fund Receivables, Payable Balances and Transfers

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at year end are referred to as “Due to/from other funds.” The composition of inter-fund balances as of September 30, 2016, is as follows:

|                                        | <u>Due from</u>          | <u>Due to</u>            |
|----------------------------------------|--------------------------|--------------------------|
| <b><u>Due to/from other funds:</u></b> |                          |                          |
| <b><u>Governmental Funds:</u></b>      |                          |                          |
| General Fund                           | \$ 884,427               | \$ -                     |
| Nonmajor Funds                         | <u>-</u>                 | <u>884,427</u>           |
| Total Governmental Funds               | <u>884,427</u>           | <u>884,427</u>           |
| Total                                  | <u><u>\$ 884,427</u></u> | <u><u>\$ 884,427</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                           | \$ 37,232,504               | \$ -                        |
| 2007 Road Bond                         | 936,063                     | -                           |
| Nonmajor Funds                         | 1,355,057                   | -                           |
| Collin County Toll Road Authority Fund | <u>-</u>                    | <u>39,523,624</u>           |
| Total                                  | <u><u>\$ 39,523,624</u></u> | <u><u>\$ 39,523,624</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, 2016, is as follows:

|                                   | <u>Transfers In</u>      | <u>Transfers Out</u>     |
|-----------------------------------|--------------------------|--------------------------|
| <b><u>Governmental Funds:</u></b> |                          |                          |
| General Fund                      | \$ 95,186                | \$ 560,816               |
| Nonmajor Funds                    | <u>560,816</u>           | <u>95,186</u>            |
| Total                             | <u><u>\$ 656,002</u></u> | <u><u>\$ 656,002</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 (\$210,816) and a transfer to the Courthouse Security Fund to supplement security activities (\$350,000). The non-major fund activity includes the activity mentioned above plus additional grant match funding.

**(i) Capital Contributions**

Assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the 2007 Road Bond Fund (\$373,911) that are related to the Outer Loop project. A corresponding receivable (advance to other funds) was established so that the funds could be reimbursed in the future when the Outer Loop begins generating revenues.

**(j) Leases**

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

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

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

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

***(k) Restricted and Committed Encumbrances***

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

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

**IV. OTHER INFORMATION**

***(a) Risk Management***

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

The Health Insurance Claims Fund was established to account for the County's group health and dental insurance. A third-party administrator, United Healthcare, administers the County plan. During the year ended September 30, 2016, the County paid \$905 per month for medical and dental benefits per budgeted position to the plan. Employees, at their option, authorized payroll deductions to pay premiums for dependents. In accordance with state law, the County was protected against catastrophic individual loss by stop-loss coverage. Individual stop-loss deductible is \$250 per person.

Collin County had a decrease of \$804,008 (3.7%) in health insurance benefit expenditures in 2016 after experiencing an over \$3 million increase in the prior year. The County paid an additional \$3 million into the fund (\$1,956 per eligible employee) in 2016 to place the fund in a better position to handle unexpectedly large claims as has been experienced in prior years. As a result the net position increased \$3,382,233 during 2016. Premiums increased by \$780,981 in 2016 from 2015. Management continues to monitor the claims and has made changes to coverage to help keep costs down as well as adjust to the changes and additional expenses related to the Affordable Care Act.

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

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

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

Liabilities include an amount for claims or judgments that have been incurred but not reported. The estimate of the claims and judgments liability also includes amounts to guard against catastrophic loss. No settlements in the past three years have exceeded insurance coverage. Changes in the medical, workers' compensation and claims liability amounts in 2016 and 2015 follow (in thousands):

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

***(c) Commitments and Contingencies***

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

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

**(d) Longevity Pay**

Longevity pay for the County's employees is calculated and paid annually if approved by the Commissioners Court. The formula for its calculation has been adopted as policy by the Court however it is only available to employees hired before December 18, 2007. There is no liability as of September 30, 2016, because the full longevity payment has been recorded in the Government Fund Statements as a current expenditure since the liability was paid as part of the last payroll in 2016.

**(e) Post-Retirement Health Benefits**

**Plan Description**

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

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

**(e) Retirement Commitments**

**Plan Description**

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

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

### **Benefits Provided**

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

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

### **Employees covered by benefit terms**

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

### **Contributions**

The County elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The required actuarial rate as of December 31, 2016, was 6.22%; however, the County contributed an amount of 8.0% in 2016 which was the same as 2015. The Commissioners Court in conjunction with this additional payment adopted a policy which will help to keep this rate of 8.0% consistent in future years by agreeing to reduce benefits of employees in the future. The contribution rate payable by the employee members for the calendar years of 2016 and 2015 was 7.0% as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

**(f) Net Pension Liability**

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

**Actuarial Assumptions**

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

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

Mortality rates are as follows:

**Depositing members**

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

**Service retirees, beneficiaries and non-depositing members**

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

**Disabled retirees**

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

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

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

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

<sup>(1)</sup> Target asset allocation adopted at the April 2016 TCDRS Board meeting.

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

<sup>(3)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

## **Discount Rate**

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

## **Changes in the Net Pension Asset**

### **Net Pension Liability / (Asset)**

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

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

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

*<sup>(1)</sup> Payroll is calculated based on contributions as reported to TCDRS.*

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

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

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

## **Pension Plan Fiduciary Net Position**

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

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

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

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

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

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

***(h) Payable to the Pension Plan***

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

**REQUIRED  
SUPPLEMENTARY INFORMATION**

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**COLLIN COUNTY, TEXAS**  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

|                                         | <b>Budget</b>         |                       |                       | <b>Variance with<br/>Final Budget<br/>positive<br/>(negative)</b> |
|-----------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------------------------------------------------|
|                                         | <b>Original</b>       | <b>Final</b>          | <b>Actual</b>         |                                                                   |
| Revenues:                               |                       |                       |                       |                                                                   |
| Property taxes                          | \$ 158,950,933        | \$ 158,950,933        | \$ 161,813,873        | \$ 2,862,940                                                      |
| Licenses and permits                    | 374,000               | 374,000               | 623,875               | 249,875                                                           |
| Federal and state funds                 | 5,061,900             | 5,061,900             | 6,602,004             | 1,540,104                                                         |
| Fees and charges for services           | 17,532,100            | 17,532,100            | 20,857,995            | 3,325,895                                                         |
| Fines and forfeitures                   | 1,420,000             | 1,420,000             | 1,462,392             | 42,392                                                            |
| Rental revenues                         | 290,800               | 290,800               | 312,022               | 21,222                                                            |
| Interest                                | 1,612,405             | 1,612,405             | 1,783,709             | 171,304                                                           |
| Miscellaneous                           | 287,000               | 287,000               | 440,106               | 153,106                                                           |
| Total revenues                          | <u>185,529,138</u>    | <u>185,529,138</u>    | <u>193,895,976</u>    | <u>8,366,838</u>                                                  |
| Expenditures:                           |                       |                       |                       |                                                                   |
| Current:                                |                       |                       |                       |                                                                   |
| General administration                  | 42,943,581            | 40,715,373            | 30,635,757            | 10,079,616                                                        |
| Judicial                                | 18,395,684            | 18,363,050            | 17,488,405            | 874,645                                                           |
| Financial administration                | 11,776,778            | 11,857,718            | 11,726,986            | 130,732                                                           |
| Legal                                   | 12,072,856            | 12,050,582            | 12,196,200            | ( 145,618)                                                        |
| Public facilities                       | 12,376,797            | 12,079,287            | 10,631,548            | 1,447,739                                                         |
| Equipment services                      | 2,799,361             | 2,799,361             | 1,620,951             | 1,178,410                                                         |
| Public safety                           | 57,532,912            | 58,248,751            | 57,130,440            | 1,118,311                                                         |
| Health and welfare                      | 15,948,829            | 17,159,110            | 16,337,149            | 821,961                                                           |
| Culture and recreation                  | 987,159               | 996,759               | 940,473               | 56,286                                                            |
| Conservation                            | 282,978               | 282,978               | 235,127               | 47,851                                                            |
| Capital outlay:                         | <u>27,710,906</u>     | <u>28,013,179</u>     | <u>8,962,571</u>      | <u>19,050,608</u>                                                 |
| Total expenditures                      | <u>202,827,841</u>    | <u>202,566,148</u>    | <u>167,905,607</u>    | <u>34,660,541</u>                                                 |
| Excess of revenues<br>over expenditures | <u>( 17,298,703)</u>  | <u>( 17,037,010)</u>  | <u>25,990,369</u>     | <u>43,027,379</u>                                                 |
| Other financing sources (uses):         |                       |                       |                       |                                                                   |
| Transfers in                            | -                     | 85,228                | 95,186                | 9,958                                                             |
| Transfers out                           | ( 350,000)            | ( 603,006)            | ( 560,816)            | 42,190                                                            |
| Sale of assets                          | <u>-</u>              | <u>192,127</u>        | <u>192,127</u>        | <u>-</u>                                                          |
| Total other financing<br>sources (uses) | <u>( 350,000)</u>     | <u>( 325,651)</u>     | <u>( 273,503)</u>     | <u>52,148</u>                                                     |
| Net change in fund<br>balance           | <u>( 17,648,703)</u>  | <u>( 17,362,661)</u>  | <u>25,716,866</u>     | <u>43,079,527</u>                                                 |
| Fund balance – beginning                | <u>224,622,776</u>    | <u>224,622,776</u>    | <u>224,622,776</u>    | <u>-</u>                                                          |
| Fund balance – ending                   | <u>\$ 206,974,073</u> | <u>\$ 207,260,115</u> | <u>\$ 250,339,642</u> | <u>\$ 43,079,527</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, 2016

|                                      | <b>Budget</b>   |              |               | <b>Variance with<br/>Final Budget<br/>positive<br/>(negative)</b> |
|--------------------------------------|-----------------|--------------|---------------|-------------------------------------------------------------------|
|                                      | <b>Original</b> | <b>Final</b> | <b>Actual</b> |                                                                   |
| Revenues:                            |                 |              |               |                                                                   |
| Property taxes                       | \$ 3,823,208    | \$ 3,823,208 | \$ 3,899,663  | \$ 76,455                                                         |
| Licenses and permits                 | 3,000           | 3,000        | 6,390         | 3,390                                                             |
| Fees & charges for services:         |                 |              |               |                                                                   |
| Road mileage fees                    | 8,200,000       | 8,200,000    | 9,512,223     | 1,312,223                                                         |
| Vehicle title fees                   | 850,000         | 850,000      | 1,026,720     | 176,720                                                           |
| Road & bridge fees                   | 7,050,000       | 7,050,000    | 8,385,023     | 1,335,023                                                         |
| Total fees & charges<br>for services | 16,100,000      | 16,100,000   | 18,923,966    | 2,823,966                                                         |
| Fines and forfeitures:               |                 |              |               |                                                                   |
| County clerk                         | 1,357,100       | 1,357,100    | 1,188,025     | ( 169,075)                                                        |
| District clerk                       | 517,500         | 517,500      | 576,751       | 59,251                                                            |
| Total fines and<br>forfeitures       | 1,874,600       | 1,874,600    | 1,764,776     | ( 109,824)                                                        |
| Other local government funds         | -               | -            | 33,331        | 33,331                                                            |
| Interest                             | 40,000          | 40,000       | 127,045       | 87,045                                                            |
| Miscellaneous:                       |                 |              |               |                                                                   |
| Sale of road and bridge<br>materials | 40,000          | 40,000       | 157,196       | 117,196                                                           |
| Other and grants                     | 10,150          | 10,150       | 30,629        | 20,479                                                            |
| Total miscellaneous                  | 50,150          | 50,150       | 187,825       | 137,675                                                           |
| Total revenues                       | 21,890,958      | 21,890,958   | 24,942,996    | 3,052,038                                                         |
| Expenditures:                        |                 |              |               |                                                                   |
| Current:                             |                 |              |               |                                                                   |
| Public Transportation:               |                 |              |               |                                                                   |
| Road and Bridge Maintenance:         |                 |              |               |                                                                   |
| Salaries and benefits                | 5,476,116       | 5,469,246    | 5,257,068     | 212,178                                                           |
| Training and travel                  | 11,616          | 11,616       | 8,813         | 2,803                                                             |
| Maintenance and operating            | 20,278,473      | 20,278,473   | 9,380,131     | 10,898,342                                                        |
| Total Road and<br>Bridge Maintenance | 25,766,205      | 25,759,335   | 14,646,012    | 11,113,323                                                        |
| Engineering:                         |                 |              |               |                                                                   |
| Salaries and benefits                | 450,426         | 450,426      | 430,536       | 19,890                                                            |
| Training and travel                  | 12,985          | 12,985       | 5,371         | 7,614                                                             |
| Maintenance and operating            | 9,152           | 9,152        | 5,464         | 3,688                                                             |
| Total Engineering                    | \$ 472,563      | \$ 472,563   | \$ 441,371    | \$ 31,192                                                         |

# **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, 2016

|                                                              | <b>Budget</b>        |                      | <b>Actual</b>        | <b>Variance with<br/>Final Budget<br/>positive<br/>(negative)</b> |
|--------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------|
|                                                              | <b>Original</b>      | <b>Final</b>         |                      |                                                                   |
| Services and Operations:                                     |                      |                      |                      |                                                                   |
| Salaries and benefits                                        | \$ 484,261           | \$ 497,753           | \$ 497,753           | \$ -                                                              |
| Training and travel                                          | 10,493               | 2,112                | 2,111                | 1                                                                 |
| Maintenance and operating                                    | <u>3,590</u>         | <u>944</u>           | <u>944</u>           | <u>-</u>                                                          |
| Total Services and<br>Operations                             | <u>498,344</u>       | <u>500,809</u>       | <u>500,808</u>       | <u>1</u>                                                          |
| Soil Conservation:                                           |                      |                      |                      |                                                                   |
| Maintenance and operating                                    | <u>62,051</u>        | <u>62,051</u>        | <u>7,746</u>         | <u>54,305</u>                                                     |
| Special Projects:                                            |                      |                      |                      |                                                                   |
| Salaries and benefits                                        | 154,011              | 160,261              | 160,260              | 1                                                                 |
| Training and travel                                          | 1,425                | -                    | -                    | -                                                                 |
| Maintenance and operating                                    | <u>600</u>           | <u>180</u>           | <u>179</u>           | <u>1</u>                                                          |
| Total Special Projects                                       | <u>156,036</u>       | <u>160,441</u>       | <u>160,439</u>       | <u>2</u>                                                          |
| Non-departmental:                                            |                      |                      |                      |                                                                   |
| Maintenance and operating                                    | <u>540,027</u>       | <u>540,027</u>       | <u>280,352</u>       | <u>259,675</u>                                                    |
| Total public transportation                                  | <u>27,495,226</u>    | <u>27,495,226</u>    | <u>16,036,728</u>    | <u>11,458,498</u>                                                 |
| Capital Outlay:                                              |                      |                      |                      |                                                                   |
| Public Transportation:                                       |                      |                      |                      |                                                                   |
| Road and Bridge                                              |                      |                      |                      |                                                                   |
| Maintenance                                                  | <u>3,937,648</u>     | <u>3,937,648</u>     | <u>1,660,868</u>     | <u>2,276,780</u>                                                  |
| Total Capital Outlay                                         | <u>3,937,648</u>     | <u>3,937,648</u>     | <u>1,660,868</u>     | <u>2,276,780</u>                                                  |
| Total expenditures                                           | <u>31,432,874</u>    | <u>31,432,874</u>    | <u>17,697,596</u>    | <u>13,735,278</u>                                                 |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>( 9,541,916)</u>  | <u>( 9,541,916)</u>  | <u>7,245,400</u>     | <u>16,787,316</u>                                                 |
| Other financing sources (uses):                              |                      |                      |                      |                                                                   |
| Sale of assets                                               | <u>-</u>             | <u>106,982</u>       | <u>106,982</u>       | <u>-</u>                                                          |
| Total other financing<br>sources (uses)                      | <u>-</u>             | <u>106,982</u>       | <u>106,982</u>       | <u>-</u>                                                          |
| Net change in fund<br>balance                                | <u>( 9,541,916)</u>  | <u>( 9,434,934)</u>  | <u>7,352,382</u>     | <u>16,787,316</u>                                                 |
| Fund balance – beginning                                     | <u>28,501,986</u>    | <u>28,501,986</u>    | <u>28,501,986</u>    | <u>-</u>                                                          |
| Fund balance – ending                                        | <u>\$ 18,960,070</u> | <u>\$ 19,067,052</u> | <u>\$ 35,854,368</u> | <u>\$ 16,787,316</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, 2016

|                                                              | <b>Budget</b>       |                     |                     | <b>Variance with<br/>Final Budget<br/>positive<br/>(negative)</b> |
|--------------------------------------------------------------|---------------------|---------------------|---------------------|-------------------------------------------------------------------|
|                                                              | <b>Original</b>     | <b>Final</b>        | <b>Actual</b>       |                                                                   |
| Revenues:                                                    |                     |                     |                     |                                                                   |
| Federal and state funds                                      | \$ 35,000           | \$ 237,162          | \$ 252,564          | \$ 15,402                                                         |
| Fees and charges for services                                | 149,500             | 149,500             | 136,138             | ( 13,362)                                                         |
| Rental revenues                                              | 1,065,890           | 1,065,890           | 1,089,310           | 23,420                                                            |
| Interest                                                     | 60,000              | 60,000              | 48,497              | ( 11,503)                                                         |
| Miscellaneous                                                | 15,000              | 15,000              | 21,082              | 6,082                                                             |
| Total revenues                                               | <u>1,325,390</u>    | <u>1,527,552</u>    | <u>1,547,591</u>    | <u>20,039</u>                                                     |
| Expenditures:                                                |                     |                     |                     |                                                                   |
| Current:                                                     |                     |                     |                     |                                                                   |
| Health and Welfare:                                          |                     |                     |                     |                                                                   |
| Salaries and benefits                                        | 1,816,005           | 1,816,005           | 1,770,713           | 45,292                                                            |
| Training and travel                                          | 32,200              | 32,200              | 27,310              | 4,890                                                             |
| Maintenance and operating                                    | <u>2,577,182</u>    | <u>2,577,182</u>    | <u>1,550,100</u>    | <u>1,027,082</u>                                                  |
| Total health and welfare                                     | <u>4,425,387</u>    | <u>4,425,387</u>    | <u>3,348,123</u>    | <u>1,077,264</u>                                                  |
| Public Facilities:                                           |                     |                     |                     |                                                                   |
| Maintenance and operating                                    | <u>183,509</u>      | <u>183,509</u>      | <u>76,346</u>       | <u>107,163</u>                                                    |
| Total public facilities                                      | <u>183,509</u>      | <u>183,509</u>      | <u>76,346</u>       | <u>107,163</u>                                                    |
| Capital Outlay:                                              |                     |                     |                     |                                                                   |
| Health and Welfare                                           | <u>117,600</u>      | <u>117,600</u>      | <u>43,498</u>       | <u>74,102</u>                                                     |
| Total Capital Outlay                                         | <u>117,600</u>      | <u>117,600</u>      | <u>43,498</u>       | <u>74,102</u>                                                     |
| Total expenditures                                           | <u>4,726,496</u>    | <u>4,726,496</u>    | <u>3,467,967</u>    | <u>1,258,529</u>                                                  |
| Excess (deficiency) of revenues<br>over (under) expenditures | ( 3,401,106)        | ( 3,198,944)        | ( 1,920,376)        | 1,278,568                                                         |
| Fund balance – beginning                                     | <u>6,539,751</u>    | <u>6,539,751</u>    | <u>6,539,751</u>    | <u>-</u>                                                          |
| Fund balance – ending                                        | <u>\$ 3,138,645</u> | <u>\$ 3,340,807</u> | <u>\$ 4,619,375</u> | <u>\$ 1,278,568</u>                                               |

## **COLLIN COUNTY, TEXAS**

### **REQUIRED SUPPLEMENTARY INFORMATION**

**SEPTEMBER 30, 2016**

#### **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

##### **(a) Budgetary Information**

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

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

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

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

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# COLLIN COUNTY, TEXAS

## REQUIRED SUPPLEMENTARY INFORMATION

### TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

#### SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

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

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

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

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

(2) Information prior to 2015 is unavailable.

The accompanying notes are an integral part of this schedule.

## COLLIN COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2016

|                                                            |                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Valuation Timing</b>                                    | 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.                                                                                                                                                                                                         |
| <b>Actuarial Cost Method</b>                               | Entry age normal                                                                                                                                                                                                                                                                                                                                                           |
| <b>Asset Valuation Method</b>                              |                                                                                                                                                                                                                                                                                                                                                                            |
| Smoothing period                                           | 5 years                                                                                                                                                                                                                                                                                                                                                                    |
| Recognition method                                         | Non-asymptotic                                                                                                                                                                                                                                                                                                                                                             |
| Corridor                                                   | None                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Inflation</b>                                           | 3%                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Salary Increases</b>                                    | 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. |
| <b>Investment Rate of Return</b>                           | 8.1%                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Cost-of Living Adjustments</b>                          | 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.                                                                |
| <b>Retirement Age</b>                                      | Experience-based table of rates based on a study of the period 2009-2012.                                                                                                                                                                                                                                                                                                  |
| <b>Turnover</b>                                            | New employees are assumed to replace any terminated members and have similar entry ages.                                                                                                                                                                                                                                                                                   |
| <b>Mortality</b>                                           |                                                                                                                                                                                                                                                                                                                                                                            |
| 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.                                                                                                                                                                                         |
| <b>Other Information</b>                                   | 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

#### GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

|                              | <b>Budget</b>   |              | <b>Actual</b> | <b>Variance with<br/>Final Budget<br/>positive<br/>(negative)</b> |
|------------------------------|-----------------|--------------|---------------|-------------------------------------------------------------------|
|                              | <b>Original</b> | <b>Final</b> |               |                                                                   |
| Current:                     |                 |              |               |                                                                   |
| General Administration:      |                 |              |               |                                                                   |
| County Judge:                |                 |              |               |                                                                   |
| Salaries and benefits        | \$ 175,492      | \$ 177,502   | \$ 177,501    | \$ 1                                                              |
| Training and travel          | 12,525          | 10,515       | 7,623         | 2,892                                                             |
| Maintenance and operating    | 893             | 893          | 504           | 389                                                               |
| Total County Judge           | 188,910         | 188,910      | 185,628       | 3,282                                                             |
| Commissioners Court:         |                 |              |               |                                                                   |
| Salaries and benefits        | 581,484         | 591,884      | 591,882       | 2                                                                 |
| Training and travel          | 45,093          | 34,693       | 21,286        | 13,407                                                            |
| Maintenance and operating    | 6,886           | 6,886        | 3,698         | 3,188                                                             |
| Total Commissioners<br>Court | 633,463         | 633,463      | 616,866       | 16,597                                                            |
| County Clerk:                |                 |              |               |                                                                   |
| Salaries and benefits        | 1,880,680       | 1,913,418    | 1,913,417     | 1                                                                 |
| Training and travel          | 31,200          | 9,077        | 9,077         | -                                                                 |
| Maintenance and operating    | 1,047,827       | 1,037,212    | 450,563       | 586,649                                                           |
| Total County Clerk           | 2,959,707       | 2,959,707    | 2,373,057     | 586,650                                                           |
| Support Services:            |                 |              |               |                                                                   |
| Salaries and benefits        | 185,684         | 192,159      | 192,158       | 1                                                                 |
| Maintenance and operating    | 1,666,450       | 1,809,975    | 1,778,516     | 31,459                                                            |
| Total Support<br>Services    | 1,852,134       | 2,002,134    | 1,970,674     | 31,460                                                            |
| Human Resources:             |                 |              |               |                                                                   |
| Salaries and benefits        | 1,592,172       | 1,599,602    | 1,599,602     | -                                                                 |
| Training and travel          | 40,200          | 32,770       | 27,939        | 4,831                                                             |
| Maintenance and operating    | 59,121          | 59,121       | 37,073        | 22,048                                                            |
| Total Human<br>Resources     | 1,691,493       | 1,691,493    | 1,664,614     | 26,879                                                            |
| Civil Services:              |                 |              |               |                                                                   |
| Salaries and benefits        | 67,072          | 68,552       | 68,551        | 1                                                                 |
| Training and travel          | 1,500           | 1,500        | 298           | 1,202                                                             |
| Maintenance and operating    | 10,500          | 9,020        | 1,427         | 7,593                                                             |
| Total Civil Services         | 79,072          | 79,072       | 70,276        | 8,796                                                             |

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

|                                            | <b>Budget</b>     |                   |                   | <b>Variance with<br/>Final Budget<br/>positive<br/>(negative)</b> |
|--------------------------------------------|-------------------|-------------------|-------------------|-------------------------------------------------------------------|
|                                            | <b>Original</b>   | <b>Final</b>      | <b>Actual</b>     |                                                                   |
| Veterans Services:                         |                   |                   |                   |                                                                   |
| Salaries and benefits                      | \$ 187,128        | \$ 188,237        | \$ 188,236        | \$ 1                                                              |
| Training and travel                        | 13,500            | 13,500            | 2,400             | 11,100                                                            |
| Maintenance and operating                  | <u>1,721</u>      | <u>612</u>        | <u>390</u>        | <u>222</u>                                                        |
| Total Veterans' Service Officer            | <u>202,349</u>    | <u>202,349</u>    | <u>191,026</u>    | <u>11,323</u>                                                     |
| Enterprise Resource Planning:              |                   |                   |                   |                                                                   |
| Salaries and benefits                      | 469,866           | 480,591           | 480,590           | 1                                                                 |
| Training and travel                        | 15,450            | 4,725             | 3,990             | 735                                                               |
| Maintenance and operating                  | <u>525</u>        | <u>525</u>        | <u>173</u>        | <u>352</u>                                                        |
| Total Enterprise Resource Planning         | <u>485,841</u>    | <u>485,841</u>    | <u>484,753</u>    | <u>1,088</u>                                                      |
| Non-Departmental:                          |                   |                   |                   |                                                                   |
| Salaries and benefits                      | 2,178,374         | 1,666,366         | 235,410           | 1,430,956                                                         |
| Training and travel                        | 42,500            | 42,500            | 3,392             | 39,108                                                            |
| Maintenance and operating                  | <u>16,322,642</u> | <u>14,444,187</u> | <u>10,145,242</u> | <u>4,298,945</u>                                                  |
| Total Non-Departmental                     | <u>18,543,516</u> | <u>16,153,053</u> | <u>10,384,044</u> | <u>5,769,009</u>                                                  |
| Non-Departmental Capital Replacement:      |                   |                   |                   |                                                                   |
| Maintenance and operating                  | <u>2,970,987</u>  | <u>2,970,987</u>  | <u>503,618</u>    | <u>2,467,369</u>                                                  |
| Total Non-Departmental Capital Replacement | <u>2,970,987</u>  | <u>2,970,987</u>  | <u>503,618</u>    | <u>2,467,369</u>                                                  |
| Administrative Services:                   |                   |                   |                   |                                                                   |
| Salaries and benefits                      | 883,267           | 899,731           | 899,730           | 1                                                                 |
| Training and travel                        | 11,420            | 7,867             | 7,866             | 1                                                                 |
| Maintenance and operating                  | <u>5,893</u>      | <u>2,488</u>      | <u>2,488</u>      | <u>-</u>                                                          |
| Total Administrative Services              | <u>900,580</u>    | <u>910,086</u>    | <u>910,084</u>    | <u>2</u>                                                          |
| Risk Management:                           |                   |                   |                   |                                                                   |
| Salaries and benefits                      | 161,758           | 167,434           | 167,433           | 1                                                                 |
| Training and travel                        | 4,900             | 4,900             | 69                | 4,831                                                             |
| Maintenance and operating                  | <u>2,486,382</u>  | <u>2,480,706</u>  | <u>2,450,299</u>  | <u>30,407</u>                                                     |
| Total Risk Management                      | <u>2,653,040</u>  | <u>2,653,040</u>  | <u>2,617,801</u>  | <u>35,239</u>                                                     |

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

### SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

#### GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

**COLLIN COUNTY, TEXAS**

## ADDITIONAL SUPPLEMENTARY INFORMATION

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

## GENERAL FUND, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

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

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

# COLLIN COUNTY, TEXAS

## ADDITIONAL SUPPLEMENTARY INFORMATION

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

#### 2017 ROAD BOND CAPITAL PROJECTS FUND

FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2016

|                                                              | <u>Prior<br/>Years</u> | <u>Current<br/>Year</u> | <u>Total to<br/>Date</u> | <u>Project<br/>Authorization</u> |
|--------------------------------------------------------------|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues:                                                    |                        |                         |                          |                                  |
| Other local government funds                                 | \$ 1,500,000           | \$ -                    | \$ 1,500,000             | \$ 1,500,000                     |
| Interest                                                     | 2,522,913              | 794,036                 | 3,316,949                | 3,316,949                        |
| Miscellaneous                                                | <u>251,457</u>         | <u>-</u>                | <u>251,457</u>           | <u>251,457</u>                   |
| Total revenues                                               | <u>4,274,370</u>       | <u>794,036</u>          | <u>5,068,406</u>         | <u>5,068,406</u>                 |
| Expenditures:                                                |                        |                         |                          |                                  |
| Capital outlay:                                              |                        |                         |                          |                                  |
| Roads, joint state highway,<br>and joint city projects       | <u>74,874,259</u>      | <u>21,582,058</u>       | <u>96,456,317</u>        | <u>241,561,793</u>               |
| Total expenditures                                           | <u>74,874,259</u>      | <u>21,582,058</u>       | <u>96,456,317</u>        | <u>241,561,793</u>               |
| Excess (deficiency) of revenues<br>over (under) expenditures | ( 70,599,889)          | ( 20,788,022)           | ( 91,387,911)            | ( 236,493,387)                   |
| Other financing sources (uses):                              |                        |                         |                          |                                  |
| Debt issuance                                                | 191,405,948            | 29,715,000              | 221,120,948              | 221,120,948                      |
| Premium on sale of bonds                                     | 13,369,376             | 1,067,000               | 14,436,376               | 14,436,376                       |
| Sale of assets                                               | <u>562,152</u>         | <u>373,911</u>          | <u>936,063</u>           | <u>936,063</u>                   |
| Total other financing<br>sources (uses)                      | <u>205,337,476</u>     | <u>31,155,911</u>       | <u>236,493,387</u>       | <u>236,493,387</u>               |
| Net change in fund<br>balance                                | <u>\$ 134,737,587</u>  | 10,367,889              | <u>\$ 145,105,476</u>    | <u>\$ -</u>                      |
| Fund balance – beginning                                     |                        | <u>134,737,587</u>      |                          |                                  |
| Fund balance – ending                                        |                        | <u>\$ 145,105,476</u>   |                          |                                  |

**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**

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

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

# COLLIN COUNTY, TEXAS

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

### NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|                                      |                        | County Clerk<br>Records<br>Management<br>and<br>Preservation | District Clerk<br>Records<br>Management<br>and<br>Preservation | Juvenile<br>Delinquency<br>Prevention | Justice<br>Court<br>Technology | Courthouse<br>Security | Economic<br>Development | Dangerous<br>Wild<br>Animal |
|--------------------------------------|------------------------|--------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------|--------------------------------|------------------------|-------------------------|-----------------------------|
| Assets                               | Open<br>Space<br>Parks |                                                              |                                                                |                                       |                                |                        |                         |                             |
| Cash                                 | \$ 2,790               | \$ 171,582                                                   | \$ 10,061                                                      | \$ 311                                | \$ 19,848                      | \$ 35,731              | \$ 179                  | \$ 5,944                    |
| Investments                          | -                      | 5,563,498                                                    | 310,399                                                        | -                                     | 533,677                        | 291,977                | 71,563                  | -                           |
| Receivables:                         |                        |                                                              |                                                                |                                       |                                |                        |                         |                             |
| Due from other governments           | -                      | -                                                            | -                                                              | -                                     | -                              | -                      | -                       | -                           |
| Miscellaneous                        | -                      | 64                                                           | 44                                                             | -                                     | 1,025                          | 527                    | -                       | -                           |
| Total assets                         | <u>\$ 2,790</u>        | <u>\$ 5,735,144</u>                                          | <u>\$ 320,504</u>                                              | <u>\$ 311</u>                         | <u>\$ 554,550</u>              | <u>\$ 328,235</u>      | <u>\$ 71,742</u>        | <u>\$ 5,944</u>             |
| <b>Liabilities and Fund Balances</b> |                        |                                                              |                                                                |                                       |                                |                        |                         |                             |
| <b>Liabilities:</b>                  |                        |                                                              |                                                                |                                       |                                |                        |                         |                             |
| Accounts payable                     | \$ -                   | \$ -                                                         | \$ -                                                           | \$ -                                  | \$ -                           | \$ -                   | \$ -                    | \$ -                        |
| Payroll related costs payable        | -                      | 5,149                                                        | 1,819                                                          | -                                     | -                              | 8,322                  | -                       | -                           |
| Due to other governments             | -                      | -                                                            | -                                                              | -                                     | -                              | -                      | -                       | -                           |
| Due to other funds                   | -                      | -                                                            | -                                                              | -                                     | -                              | -                      | -                       | -                           |
| Unearned revenue                     | -                      | -                                                            | -                                                              | -                                     | -                              | -                      | -                       | -                           |
| Total liabilities                    | <u>-</u>               | <u>5,149</u>                                                 | <u>1,819</u>                                                   | <u>-</u>                              | <u>-</u>                       | <u>8,322</u>           | <u>-</u>                | <u>-</u>                    |
| <b>Fund Balances</b>                 |                        |                                                              |                                                                |                                       |                                |                        |                         |                             |
| Restricted                           | <u>2,790</u>           | <u>5,729,995</u>                                             | <u>318,685</u>                                                 | <u>311</u>                            | <u>554,550</u>                 | <u>319,913</u>         | <u>71,742</u>           | <u>5,944</u>                |
| Total fund balances                  | <u>2,790</u>           | <u>5,729,995</u>                                             | <u>318,685</u>                                                 | <u>311</u>                            | <u>554,550</u>                 | <u>319,913</u>         | <u>71,742</u>           | <u>5,944</u>                |
| Total liabilities and fund balances  | <u>\$ 2,790</u>        | <u>\$ 5,735,144</u>                                          | <u>\$ 320,504</u>                                              | <u>\$ 311</u>                         | <u>\$ 554,550</u>              | <u>\$ 328,235</u>      | <u>\$ 71,742</u>        | <u>\$ 5,944</u>             |

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

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

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

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

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

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

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

|                                                              | <b>Farm to<br/>Market</b> | <b>Lateral<br/>Road</b> | <b>Judicial<br/>Appellate</b> | <b>Court<br/>Reporters</b> | <b>L.E.O.S.E.<br/>Education</b> | <b>Tax<br/>Assessor/<br/>Collector<br/>Motor<br/>Vehicle Tax</b> | <b>Law<br/>Library</b> | <b>Farm<br/>Museum<br/>Memorial</b> |
|--------------------------------------------------------------|---------------------------|-------------------------|-------------------------------|----------------------------|---------------------------------|------------------------------------------------------------------|------------------------|-------------------------------------|
| Revenues:                                                    |                           |                         |                               |                            |                                 |                                                                  |                        |                                     |
| Federal and state funds                                      | \$ -                      | \$ 50,496               | \$ -                          | \$ -                       | \$ 34,488                       | \$ -                                                             | \$ -                   | \$ -                                |
| Fees and charges for services                                | -                         | -                       | 70,601                        | 282,828                    | -                               | -                                                                | 494,142                | -                                   |
| Fines and forfeitures                                        | -                         | -                       | -                             | -                          | -                               | -                                                                | -                      | -                                   |
| Interest                                                     | 88                        | 3,832                   | 818                           | -                          | 490                             | 1                                                                | -                      | 19                                  |
| Miscellaneous                                                | -                         | -                       | -                             | -                          | -                               | 1,758                                                            | 22,296                 | 121                                 |
| Total revenues                                               | <u>88</u>                 | <u>54,328</u>           | <u>71,419</u>                 | <u>282,828</u>             | <u>34,978</u>                   | <u>1,759</u>                                                     | <u>516,438</u>         | <u>140</u>                          |
| Expenditures:                                                |                           |                         |                               |                            |                                 |                                                                  |                        |                                     |
| Current:                                                     |                           |                         |                               |                            |                                 |                                                                  |                        |                                     |
| General administration                                       | -                         | -                       | -                             | -                          | -                               | -                                                                | -                      | -                                   |
| Judicial                                                     | -                         | -                       | 71,419                        | 326,017                    | -                               | -                                                                | 362,242                | -                                   |
| Financial administration                                     | -                         | -                       | -                             | -                          | -                               | 1,758                                                            | -                      | -                                   |
| Legal                                                        | -                         | -                       | -                             | -                          | 1,187                           | -                                                                | -                      | -                                   |
| Public facilities                                            | -                         | -                       | -                             | -                          | -                               | -                                                                | -                      | -                                   |
| Public safety                                                | -                         | -                       | -                             | -                          | 48,927                          | -                                                                | -                      | -                                   |
| Health and welfare                                           | -                         | -                       | -                             | -                          | -                               | -                                                                | -                      | -                                   |
| Conservation                                                 | -                         | -                       | -                             | -                          | -                               | -                                                                | -                      | -                                   |
| Capital outlay:                                              | -                         | -                       | -                             | -                          | -                               | -                                                                | -                      | -                                   |
| Total expenditures                                           | <u>-</u>                  | <u>-</u>                | <u>71,419</u>                 | <u>326,017</u>             | <u>50,114</u>                   | <u>1,758</u>                                                     | <u>362,242</u>         | <u>-</u>                            |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>88</u>                 | <u>54,328</u>           | <u>-</u>                      | <u>( 43,189)</u>           | <u>( 15,136)</u>                | <u>1</u>                                                         | <u>154,196</u>         | <u>140</u>                          |
| Other financing sources (uses):                              |                           |                         |                               |                            |                                 |                                                                  |                        |                                     |
| Transfers in                                                 | -                         | -                       | -                             | -                          | -                               | -                                                                | -                      | -                                   |
| Transfers out                                                | -                         | -                       | -                             | -                          | -                               | -                                                                | -                      | -                                   |
| Sale of assets                                               | -                         | -                       | -                             | -                          | -                               | -                                                                | -                      | -                                   |
| Total other financing sources (uses)                         | <u>-</u>                  | <u>-</u>                | <u>-</u>                      | <u>-</u>                   | <u>-</u>                        | <u>-</u>                                                         | <u>-</u>               | <u>-</u>                            |
| Net change in fund balances                                  | <u>88</u>                 | <u>54,328</u>           | <u>-</u>                      | <u>( 43,189)</u>           | <u>( 15,136)</u>                | <u>1</u>                                                         | <u>154,196</u>         | <u>140</u>                          |
| Fund balances – beginning                                    | <u>20,271</u>             | <u>830,764</u>          | <u>144,194</u>                | <u>230,723</u>             | <u>116,957</u>                  | <u>2</u>                                                         | <u>2,797,642</u>       | <u>9,081</u>                        |
| Fund balances – ending                                       | <u>\$ 20,359</u>          | <u>\$ 885,092</u>       | <u>\$ 144,194</u>             | <u>\$ 187,534</u>          | <u>\$ 101,821</u>               | <u>\$ 3</u>                                                      | <u>\$ 2,951,838</u>    | <u>\$ 9,221</u>                     |

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

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

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

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

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

|                                                              | Juvenile Case<br>Manager | Court<br>Initiated<br>Guardianship | District<br>Attorney<br>Pretrial<br>Intervention<br>Program | Specialty<br>Court | SCAAP             | County<br>Courts<br>Technology | District<br>Court<br>Technology | Probate<br>Contributions | County<br>Court -<br>at-Law Clerks<br>Court Records<br>Preservation |
|--------------------------------------------------------------|--------------------------|------------------------------------|-------------------------------------------------------------|--------------------|-------------------|--------------------------------|---------------------------------|--------------------------|---------------------------------------------------------------------|
| Revenues:                                                    |                          |                                    |                                                             |                    |                   |                                |                                 |                          |                                                                     |
| Federal and state funds                                      | \$ -                     | \$ -                               | \$ -                                                        | \$ -               | \$ 3,074          | \$ -                           | \$ -                            | \$ 78,111                | \$ -                                                                |
| Fees and charges for services                                | 46,496                   | 39,986                             | 139,890                                                     | 103,065            | -                 | 55,512                         | 52,691                          | -                        | 52,239                                                              |
| Fines and forfeitures                                        | -                        | -                                  | -                                                           | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Interest                                                     | -                        | -                                  | -                                                           | -                  | 2,636             | -                              | -                               | 2,072                    | -                                                                   |
| Miscellaneous                                                | -                        | -                                  | -                                                           | 1,736              | -                 | -                              | -                               | -                        | -                                                                   |
| Total revenues                                               | <u>46,496</u>            | <u>39,986</u>                      | <u>139,890</u>                                              | <u>104,801</u>     | <u>5,710</u>      | <u>55,512</u>                  | <u>52,691</u>                   | <u>80,183</u>            | <u>52,239</u>                                                       |
| Expenditures:                                                |                          |                                    |                                                             |                    |                   |                                |                                 |                          |                                                                     |
| Current:                                                     |                          |                                    |                                                             |                    |                   |                                |                                 |                          |                                                                     |
| General administration                                       | -                        | -                                  | -                                                           | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Judicial                                                     | -                        | -                                  | -                                                           | 73,774             | -                 | 4,105                          | 1,860                           | -                        | -                                                                   |
| Financial administration                                     | -                        | -                                  | -                                                           | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Legal                                                        | -                        | -                                  | -                                                           | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Public facilities                                            | -                        | -                                  | -                                                           | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Public safety                                                | -                        | -                                  | -                                                           | -                  | 610,105           | -                              | -                               | -                        | -                                                                   |
| Health and welfare                                           | -                        | -                                  | -                                                           | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Conservation                                                 | -                        | -                                  | -                                                           | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Capital outlay:                                              | -                        | -                                  | -                                                           | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Total expenditures                                           | <u>-</u>                 | <u>-</u>                           | <u>-</u>                                                    | <u>73,774</u>      | <u>610,105</u>    | <u>4,105</u>                   | <u>1,860</u>                    | <u>-</u>                 | <u>-</u>                                                            |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>46,496</u>            | <u>39,986</u>                      | <u>139,890</u>                                              | <u>31,027</u>      | <u>( 604,395)</u> | <u>51,407</u>                  | <u>50,831</u>                   | <u>80,183</u>            | <u>52,239</u>                                                       |
| Other financing sources (uses):                              |                          |                                    |                                                             |                    |                   |                                |                                 |                          |                                                                     |
| Transfers in                                                 | -                        | -                                  | -                                                           | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Transfers out                                                | -                        | -                                  | ( 67,100)                                                   | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Sale of assets                                               | -                        | -                                  | -                                                           | -                  | -                 | -                              | -                               | -                        | -                                                                   |
| Total other financing sources (uses)                         | <u>-</u>                 | <u>-</u>                           | <u>( 67,100)</u>                                            | <u>-</u>           | <u>-</u>          | <u>-</u>                       | <u>-</u>                        | <u>-</u>                 | <u>-</u>                                                            |
| Net change in fund balances                                  | 46,496                   | 39,986                             | 72,790                                                      | 31,027             | ( 604,395)        | 51,407                         | 50,831                          | 80,183                   | 52,239                                                              |
| Fund balances – beginning                                    | 229,254                  | 225,456                            | 588,354                                                     | 211,123            | 604,395           | 189,759                        | 138,320                         | 448,781                  | 288,811                                                             |
| Fund balances – ending                                       | <u>\$ 275,750</u>        | <u>\$ 265,442</u>                  | <u>\$ 661,144</u>                                           | <u>\$ 242,150</u>  | <u>\$ -</u>       | <u>\$ 241,166</u>              | <u>\$ 189,151</u>               | <u>\$ 528,964</u>        | <u>\$ 341,050</u>                                                   |

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

|                                                              | District Clerk<br>Court Records<br>Preservation | District<br>Attorney<br>Apportionment | Justice Court<br>Building<br>Security | District<br>Attorney<br>Federal<br>Treasury<br>Forfeiture | Truancy<br>Prevention<br>and<br>Diversion | District<br>Attorney<br>Federal<br>Justice<br>Forfeiture | Constable<br>Precinct 3<br>Forfeiture | Grants            | Nonmajor<br>Special<br>Revenue<br>Funds<br>Total |
|--------------------------------------------------------------|-------------------------------------------------|---------------------------------------|---------------------------------------|-----------------------------------------------------------|-------------------------------------------|----------------------------------------------------------|---------------------------------------|-------------------|--------------------------------------------------|
| Revenues:                                                    |                                                 |                                       |                                       |                                                           |                                           |                                                          |                                       |                   |                                                  |
| Federal and state funds                                      | \$ -                                            | \$ 22,500                             | \$ -                                  | \$ -                                                      | \$ -                                      | \$ -                                                     | \$ -                                  | \$ 5,977,396      | \$ 6,237,455                                     |
| Fees and charges for services                                | 91,844                                          | -                                     | 15,268                                | -                                                         | 13,792                                    | -                                                        | -                                     | 34,203            | 4,607,088                                        |
| Fines and forfeitures                                        | -                                               | -                                     | -                                     | 73,323                                                    | -                                         | 15,935                                                   | -                                     | -                 | 313,646                                          |
| Interest                                                     | -                                               | 429                                   | -                                     | 1,078                                                     | -                                         | 274                                                      | -                                     | -                 | 28,096                                           |
| Miscellaneous                                                | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | 104,115           | 130,026                                          |
| Total revenues                                               | <u>91,844</u>                                   | <u>22,929</u>                         | <u>15,268</u>                         | <u>74,401</u>                                             | <u>13,792</u>                             | <u>16,209</u>                                            | <u>-</u>                              | <u>6,115,714</u>  | <u>11,316,311</u>                                |
| Expenditures:                                                |                                                 |                                       |                                       |                                                           |                                           |                                                          |                                       |                   |                                                  |
| Current:                                                     |                                                 |                                       |                                       |                                                           |                                           |                                                          |                                       |                   |                                                  |
| General administration                                       | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | 72,852            | 2,031,524                                        |
| Judicial                                                     | 100,000                                         | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | 103,602           | 1,896,158                                        |
| Financial administration                                     | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | -                 | 1,758                                            |
| Legal                                                        | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | 162,846           | 224,193                                          |
| Public facilities                                            | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | -                 | 34,834                                           |
| Public safety                                                | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | 2,606,538         | 3,307,625                                        |
| Health and welfare                                           | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | 3,313,716         | 3,313,716                                        |
| Conservation                                                 | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | 499               | 499                                              |
| Capital outlay:                                              | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | 66,505            | 660,720                                          |
| Total expenditures                                           | <u>100,000</u>                                  | <u>-</u>                              | <u>-</u>                              | <u>-</u>                                                  | <u>-</u>                                  | <u>-</u>                                                 | <u>-</u>                              | <u>6,326,558</u>  | <u>11,471,027</u>                                |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>( 8,156)</u>                                 | <u>22,929</u>                         | <u>15,268</u>                         | <u>74,401</u>                                             | <u>13,792</u>                             | <u>16,209</u>                                            | <u>-</u>                              | <u>( 210,844)</u> | <u>( 154,716)</u>                                |
| Other financing sources (uses):                              |                                                 |                                       |                                       |                                                           |                                           |                                                          |                                       |                   |                                                  |
| Transfers in                                                 | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | 210,816           | 560,816                                          |
| Transfers out                                                | -                                               | ( 23,270)                             | -                                     | -                                                         | -                                         | -                                                        | -                                     | -                 | ( 95,186)                                        |
| Sale of assets                                               | -                                               | -                                     | -                                     | -                                                         | -                                         | -                                                        | -                                     | 28                | 28                                               |
| Total other financing sources (uses)                         | <u>-</u>                                        | <u>( 23,270)</u>                      | <u>-</u>                              | <u>-</u>                                                  | <u>-</u>                                  | <u>-</u>                                                 | <u>-</u>                              | <u>210,844</u>    | <u>465,658</u>                                   |
| Net change in fund balances                                  | <u>( 8,156)</u>                                 | <u>( 341)</u>                         | <u>15,268</u>                         | <u>74,401</u>                                             | <u>13,792</u>                             | <u>16,209</u>                                            | <u>-</u>                              | <u>-</u>          | <u>310,942</u>                                   |
| Fund balances – beginning                                    | <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>79,858</u>     | <u>19,344,570</u>                                |
| Fund balances – ending                                       | <u>\$ 407,197</u>                               | <u>\$ 92,219</u>                      | <u>\$ 218,202</u>                     | <u>\$ 538,593</u>                                         | <u>\$ 32,668</u>                          | <u>\$ 141,718</u>                                        | <u>\$ 962</u>                         | <u>\$ 79,858</u>  | <u>\$ 19,655,512</u>                             |

# **COLLIN COUNTY, TEXAS**

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

### FARM TO MARKET SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

|                                                      | <b>Budget</b>    |                  |                  | <b>Variance with<br/>Final Budget<br/>positive<br/>(negative)</b> |
|------------------------------------------------------|------------------|------------------|------------------|-------------------------------------------------------------------|
|                                                      | <b>Original</b>  | <b>Final</b>     | <b>Actual</b>    |                                                                   |
| Revenues - interest                                  | \$ 10            | \$ 10            | \$ 88            | \$ 78                                                             |
| Expenditures                                         | <u>-</u>         | <u>-</u>         | <u>-</u>         | <u>-</u>                                                          |
| Excess (deficiency) of revenues<br>over expenditures | 10               | 10               | 88               | \$ <u>78</u>                                                      |
| Fund balance - beginning                             | <u>20,271</u>    | <u>20,271</u>    | <u>20,271</u>    |                                                                   |
| Fund balance - ending                                | \$ <u>20,281</u> | \$ <u>20,281</u> | \$ <u>20,359</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, 2016

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

# COLLIN COUNTY, TEXAS

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

### JUDICIAL APPELLATE SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# **COLLIN COUNTY, TEXAS**

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

### COURT REPORTS SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### LAW LIBRARY SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# **COLLIN COUNTY, TEXAS**

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

### FARM MUSEUM MEMORIAL SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

## COLLIN COUNTY, TEXAS

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

#### OPEN SPACE PARKS SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

|                                                      | <b>Budget</b>          |                        |                        | <b>Variance with<br/>Final Budget<br/>positive<br/>(negative)</b> |
|------------------------------------------------------|------------------------|------------------------|------------------------|-------------------------------------------------------------------|
|                                                      | <b><u>Original</u></b> | <b><u>Final</u></b>    | <b><u>Actual</u></b>   | <b><u>(negative)</u></b>                                          |
| Revenue - interest                                   | \$ <u>5</u>            | \$ <u>5</u>            | \$ <u>6</u>            | \$ <u>1</u>                                                       |
| Expenditures                                         | <u>-</u>               | <u>-</u>               | <u>-</u>               | <u>-</u>                                                          |
| Excess (deficiency) of revenues<br>over expenditures | 5                      | 5                      | 6                      | \$ <u><u>1</u></u>                                                |
| Fund balance - beginning                             | <u>2,784</u>           | <u>2,784</u>           | <u>2,784</u>           |                                                                   |
| Fund balance - ending                                | \$ <u><u>2,789</u></u> | \$ <u><u>2,789</u></u> | \$ <u><u>2,790</u></u> |                                                                   |

# COLLIN COUNTY, TEXAS

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

### COUNTY CLERK RECORDS MANAGEMENT PRESERVATION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### JUVENILE DELINQUENCY PREVENTION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### JUSTICE COURT TECHNOLOGY SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### COURTHOUSE SECURITY SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

|                                                      | <b>Budget</b>     |                   |                   | <b>Variance with<br/>Final Budget<br/>positive<br/>(negative)</b> |
|------------------------------------------------------|-------------------|-------------------|-------------------|-------------------------------------------------------------------|
|                                                      | <b>Original</b>   | <b>Final</b>      | <b>Actual</b>     |                                                                   |
| Revenues:                                            |                   |                   |                   |                                                                   |
| Fees and charges for services:                       |                   |                   |                   |                                                                   |
| County Clerk security fees                           | \$ 169,000        | \$ 169,000        | \$ 218,285        | \$ 49,285                                                         |
| District Clerk security fees                         | 40,000            | 40,000            | 54,702            | 14,702                                                            |
| Justice of the Peace civil court fees                | 43,000            | 43,000            | 48,789            | 5,789                                                             |
| Total Fees and charges for services                  | <u>252,000</u>    | <u>252,000</u>    | <u>321,776</u>    | <u>69,776</u>                                                     |
| Total revenues                                       | <u>252,000</u>    | <u>252,000</u>    | <u>321,776</u>    | <u>69,776</u>                                                     |
| Expenditures:                                        |                   |                   |                   |                                                                   |
| Current:                                             |                   |                   |                   |                                                                   |
| Judicial:                                            |                   |                   |                   |                                                                   |
| Salaries and benefits                                | 698,634           | 698,634           | 619,238           | 79,396                                                            |
| Training and travel                                  | 1,400             | 1,400             | -                 | 1,400                                                             |
| Maintenance and operating                            | 35,928            | 35,928            | 33,625            | 2,303                                                             |
| Total Judicial                                       | <u>735,962</u>    | <u>735,962</u>    | <u>652,863</u>    | <u>83,099</u>                                                     |
| Public facilities:                                   |                   |                   |                   |                                                                   |
| Maintenance and operating                            | 51,723            | 51,723            | 34,834            | 16,889                                                            |
| Total Public facilities                              | <u>51,723</u>     | <u>51,723</u>     | <u>34,834</u>     | <u>16,889</u>                                                     |
| Total expenditures                                   | <u>787,685</u>    | <u>787,685</u>    | <u>687,697</u>    | <u>99,988</u>                                                     |
| Excess (deficiency) of revenues<br>over expenditures | <u>( 535,685)</u> | <u>( 535,685)</u> | <u>( 365,921)</u> | <u>169,764</u>                                                    |
| Other financing sources (uses):                      |                   |                   |                   |                                                                   |
| Transfers in                                         | <u>350,000</u>    | <u>350,000</u>    | <u>350,000</u>    | <u>-</u>                                                          |
| Total other financing<br>sources (uses)              | <u>350,000</u>    | <u>350,000</u>    | <u>350,000</u>    | <u>-</u>                                                          |
| Net change in fund balance                           | <u>( 185,685)</u> | <u>( 185,685)</u> | <u>( 15,921)</u>  | <u>\$ 169,764</u>                                                 |
| Fund balance - beginning                             | <u>335,834</u>    | <u>335,834</u>    | <u>335,834</u>    |                                                                   |
| Fund balance - ending                                | <u>\$ 150,149</u> | <u>\$ 150,149</u> | <u>\$ 319,913</u> |                                                                   |

# COLLIN COUNTY, TEXAS

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

### ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### DANGEROUS WILD ANIMAL SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### CONTRACT ELECTIONS SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

## COLLIN COUNTY, TEXAS

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

#### ELECTION EQUIPMENT SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

## COLLIN COUNTY, TEXAS

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

#### MYERS PARK FOUNDATION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### CHILD ABUSE PREVENTION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### COUNTY RECORDS MANAGEMENT AND PRESERVATION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

## COLLIN COUNTY, TEXAS

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

#### COURT INITIATED GUARDIANSHIP SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### SPECIALTY COURT SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# **COLLIN COUNTY, TEXAS**

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

### COUNTY COURTS TECHNOLOGY SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# **COLLIN COUNTY, TEXAS**

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

### DISTRICT COURTS TECHNOLOGY SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

|                                                      | <b>Budget</b>     |                   | <b>Actual</b>     | <b>Variance with<br/>Final Budget<br/>positive<br/>(negative)</b> |
|------------------------------------------------------|-------------------|-------------------|-------------------|-------------------------------------------------------------------|
|                                                      | <b>Original</b>   | <b>Final</b>      |                   |                                                                   |
| Revenues:                                            |                   |                   |                   |                                                                   |
| State funds                                          | \$ 40,000         | \$ 40,000         | \$ 78,111         | \$ 38,111                                                         |
| Interest                                             | <u>-</u>          | <u>-</u>          | <u>2,072</u>      | <u>2,072</u>                                                      |
| Total revenues                                       | <u>40,000</u>     | <u>40,000</u>     | <u>80,183</u>     | <u>40,183</u>                                                     |
| Expenditures:                                        |                   |                   |                   |                                                                   |
| Current:                                             |                   |                   |                   |                                                                   |
| Judicial:                                            |                   |                   |                   |                                                                   |
| Salaries and benefits                                | 57,562            | 57,562            | -                 | 57,562                                                            |
| Training and travel                                  | 10,451            | 10,451            | -                 | 10,451                                                            |
| Maintenance and operating                            | <u>1,900</u>      | <u>1,900</u>      | <u>-</u>          | <u>1,900</u>                                                      |
| Total Judicial                                       | <u>69,913</u>     | <u>69,913</u>     | <u>-</u>          | <u>69,913</u>                                                     |
| Total expenditures                                   | <u>69,913</u>     | <u>69,913</u>     | <u>-</u>          | <u>69,913</u>                                                     |
| Excess (deficiency) of revenues<br>over expenditures | ( 29,913)         | ( 29,913)         | 80,183            | \$ <u>110,096</u>                                                 |
| Fund balance - beginning                             | <u>448,781</u>    | <u>448,781</u>    | <u>448,781</u>    |                                                                   |
| Fund balance - ending                                | \$ <u>418,868</u> | \$ <u>418,868</u> | \$ <u>528,964</u> |                                                                   |

## COLLIN COUNTY, TEXAS

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

#### COUNTY COURT-AT-LAW CLERKS COURT RECORDS PRESERVATION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

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

### DISTRICT CLERK COURT RECORDS PRESERVATION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# **COLLIN COUNTY, TEXAS**

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

### JUSTICE COURT BUILDING SECURITY SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# **COLLIN COUNTY, TEXAS**

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

### TRUANCY PREVENTION AND DIVERSION SPECIAL REVENUE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

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## **NON-MAJOR CAPITAL PROJECT FUNDS**

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

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

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

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

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

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

**2007 Permanent Improvement Capital Projects** - to account for bond projects authorized by voters on November 6, 2007. Total authorized for permanent improvements, facilities, and open space projects is \$93,300,000. Only a portion of the bonds have been issued to-date in four series, beginning 2008 and ending 2014. The remainder of the bonds will be sold as needed. The total bonds sold through September 30, 2016 is \$41,680,000.

Series 2008 - \$4,500,000 issued 07/14/08  
Series 2009 - \$17,420,000 issued 09/29/09  
Series 2009B - \$9,990,000 issued 09/29/09  
Series 2011 - \$2,100,000 issued 06/16/11  
Series 2012 - \$3,270,000 issued 05/01/12  
Series 2013 - \$2,200,000 issued 06/01/13  
Series 2014 - \$2,200,000 issued 06/09/14  
Series 2015 - \$3,675,000 issued 08/18/15  
Series 2016 - \$4,045,000 issued 07/28/16

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

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

Series 1999 - \$25,670,000 issued 05/18/99  
Series 1999A - \$11,580,000 issued 10/18/99  
Series 2000 - \$44,025,000 issued 09/09/00

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

Series 2004 - \$44,550,000 issued 04/27/04  
Series 2005 - \$17,360,000 issued 04/05/05  
Series 2006 - \$15,920,000 issued 05/03/06  
Series 2007 - \$48,190,000 issued 03/20/07  
Series 2008 - \$15,980,000 issued 07/14/08

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

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

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

### NONMAJOR GOVERNMENTAL FUNDS

### NONMAJOR CAPITAL PROJECTS FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

|                                      | 1999<br>Permanent<br>Improvement<br>Bond | 2001<br>Permanent<br>Improvement<br>Bond | 2003<br>Permanent<br>Improvement<br>Bond | 2007<br>Permanent<br>Improvement<br>Bond | 1995<br>Road Bond | 1999<br>Road Bond   | 2003<br>Road Bond   | Tax Notes            | Nonmajor<br>Capital<br>Project<br>Funds<br>Total |
|--------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|-------------------|---------------------|---------------------|----------------------|--------------------------------------------------|
| Revenues:                            |                                          |                                          |                                          |                                          |                   |                     |                     |                      |                                                  |
| Taxes – general property ad valorem  | \$ -                                     | \$ -                                     | \$ -                                     | \$ -                                     | \$ 15,091         | \$ -                | \$ -                | \$ -                 | \$ 15,091                                        |
| Other local government funds         | -                                        | -                                        | -                                        | -                                        | -                 | 194,115             | -                   | -                    | 194,115                                          |
| Interest                             | 1,154                                    | 5,197                                    | 2,882                                    | 33,344                                   | 695               | 12,596              | 35,698              | 46,768               | 138,334                                          |
| Miscellaneous                        | -                                        | -                                        | -                                        | -                                        | -                 | -                   | -                   | 1,400,000            | 1,400,000                                        |
| Total revenues                       | <u>1,154</u>                             | <u>5,197</u>                             | <u>2,882</u>                             | <u>33,344</u>                            | <u>15,786</u>     | <u>206,711</u>      | <u>35,698</u>       | <u>1,446,768</u>     | <u>1,747,540</u>                                 |
| Expenditures:                        |                                          |                                          |                                          |                                          |                   |                     |                     |                      |                                                  |
| Capital outlay:                      |                                          |                                          |                                          |                                          |                   |                     |                     |                      |                                                  |
| General administration               | -                                        | -                                        | -                                        | -                                        | -                 | -                   | -                   | 1,130,072            | 1,130,072                                        |
| Public facilities                    | 135,300                                  | 34,490                                   | -                                        | -                                        | -                 | -                   | -                   | -                    | 169,790                                          |
| Public transportation                | -                                        | -                                        | -                                        | -                                        | -                 | 190,535             | 3,836,501           | -                    | 4,027,036                                        |
| Culture and recreation               | -                                        | -                                        | 5,206                                    | 2,244,595                                | -                 | -                   | -                   | -                    | 2,249,801                                        |
| Total expenditures                   | <u>135,300</u>                           | <u>34,490</u>                            | <u>5,206</u>                             | <u>2,244,595</u>                         | <u>-</u>          | <u>190,535</u>      | <u>3,836,501</u>    | <u>1,130,072</u>     | <u>7,576,699</u>                                 |
| Excess (deficiency) of revenues      |                                          |                                          |                                          |                                          |                   |                     |                     |                      |                                                  |
| over (under) expenditures            | ( 134,146)                               | ( 29,293)                                | ( 2,324)                                 | ( 2,211,251)                             | 15,786            | 16,176              | ( 3,800,803)        | 316,696              | ( 5,829,159)                                     |
| Other financing sources (uses):      |                                          |                                          |                                          |                                          |                   |                     |                     |                      |                                                  |
| Debt issuance                        | -                                        | -                                        | -                                        | 2,145,000                                | -                 | -                   | -                   | -                    | 2,145,000                                        |
| Premium on sale of bonds             | -                                        | -                                        | -                                        | 155,000                                  | -                 | -                   | -                   | -                    | 155,000                                          |
| Total other financing sources (uses) | <u>-</u>                                 | <u>-</u>                                 | <u>-</u>                                 | <u>2,300,000</u>                         | <u>-</u>          | <u>-</u>            | <u>-</u>            | <u>-</u>             | <u>2,300,000</u>                                 |
| Net change in fund balance           | ( 134,146)                               | ( 29,293)                                | ( 2,324)                                 | 88,749                                   | 15,786            | 16,176              | ( 3,800,803)        | 316,696              | ( 3,529,159)                                     |
| Fund balance – beginning             | <u>356,115</u>                           | <u>1,199,909</u>                         | <u>668,747</u>                           | <u>8,510,626</u>                         | <u>155,847</u>    | <u>4,234,252</u>    | <u>9,380,207</u>    | <u>10,166,930</u>    | <u>34,672,633</u>                                |
| Fund balance – ending                | <u>\$ 221,969</u>                        | <u>\$ 1,170,616</u>                      | <u>\$ 666,423</u>                        | <u>\$ 8,599,375</u>                      | <u>\$ 171,633</u> | <u>\$ 4,250,428</u> | <u>\$ 5,579,404</u> | <u>\$ 10,483,626</u> | <u>\$ 31,143,474</u>                             |

**COLLIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**1999 PERMANENT IMPROVEMENT BOND CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2016**

|                                                              | <u>Prior<br/>Years</u> | <u>Current<br/>Year</u> | <u>Total to<br/>Date</u> | <u>Project<br/>Authorization</u> |
|--------------------------------------------------------------|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues:                                                    |                        |                         |                          |                                  |
| Interest                                                     | \$ 3,234,857           | \$ 1,154                | \$ 3,236,011             | \$ 3,236,011                     |
| Miscellaneous                                                | 191,042                | -                       | 191,042                  | 191,042                          |
| Total revenues                                               | <u>3,425,899</u>       | <u>1,154</u>            | <u>3,427,053</u>         | <u>3,427,053</u>                 |
| Expenditures:                                                |                        |                         |                          |                                  |
| Capital outlay:                                              |                        |                         |                          |                                  |
| Criminal justice and<br>related facilities                   | 34,697,956             | 135,300                 | 34,833,256               | 35,055,225                       |
| Old Collin County Courthouse                                 | 1,000,000              | -                       | 1,000,000                | 1,000,000                        |
| Land for park and open space                                 | 6,063,581              | -                       | 6,063,581                | 6,063,581                        |
| Total expenditures                                           | <u>41,761,537</u>      | <u>135,300</u>          | <u>41,896,837</u>        | <u>42,118,806</u>                |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>( 38,335,638)</u>   | <u>( 134,146)</u>       | <u>( 38,469,784)</u>     | <u>( 38,691,753)</u>             |
| Other financing sources (uses):                              |                        |                         |                          |                                  |
| Debt issuance                                                | 38,692,860             | -                       | 38,692,860               | 38,692,860                       |
| Transfers out                                                | <u>( 1,107)</u>        | <u>-</u>                | <u>( 1,107)</u>          | <u>( 1,107)</u>                  |
| Total other financing<br>sources (uses)                      | <u>38,691,753</u>      | <u>-</u>                | <u>38,691,753</u>        | <u>38,691,753</u>                |
| Net change in fund<br>balance                                | <u>\$ 356,115</u>      | <u>( 134,146)</u>       | <u>\$ 221,969</u>        | <u>\$ -</u>                      |
| Fund balance – beginning                                     |                        | 356,115                 |                          |                                  |
| Fund balance – ending                                        |                        | <u>\$ 221,969</u>       |                          |                                  |

**COLLIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**2001 PERMANENT IMPROVEMENT BOND CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2016**

|                                                              | <u>Prior<br/>Years</u> | <u>Current<br/>Year</u> | <u>Total to<br/>Date</u> | <u>Project<br/>Authorization</u> |
|--------------------------------------------------------------|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues:                                                    |                        |                         |                          |                                  |
| Fees and charges for services                                | \$ 76,063              | \$ -                    | \$ 76,063                | \$ 76,063                        |
| Interest                                                     | 1,539,500              | 5,197                   | 1,544,697                | 1,544,697                        |
| Miscellaneous                                                | 4,950                  | -                       | 4,950                    | 4,950                            |
| Total revenues                                               | <u>1,620,513</u>       | <u>5,197</u>            | <u>1,625,710</u>         | <u>1,625,710</u>                 |
| Expenditures:                                                |                        |                         |                          |                                  |
| Capital outlay:                                              |                        |                         |                          |                                  |
| Youth camp and related outdoor<br>recreation and facilities  | <u>26,317,924</u>      | <u>34,490</u>           | <u>26,352,414</u>        | <u>27,523,030</u>                |
| Total expenditures                                           | <u>26,317,924</u>      | <u>34,490</u>           | <u>26,352,414</u>        | <u>27,523,030</u>                |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>( 24,697,411)</u>   | <u>( 29,293)</u>        | <u>( 24,726,704)</u>     | <u>( 25,897,320)</u>             |
| Other financing sources (uses):                              |                        |                         |                          |                                  |
| Debt issuance                                                | <u>25,897,320</u>      | <u>-</u>                | <u>25,897,320</u>        | <u>25,897,320</u>                |
| Total other financing<br>sources (uses)                      | <u>25,897,320</u>      | <u>-</u>                | <u>25,897,320</u>        | <u>25,897,320</u>                |
| Net change in fund<br>balance                                | <u>\$ 1,199,909</u>    | <u>( 29,293)</u>        | <u>\$ 1,170,616</u>      | <u>\$ -</u>                      |
| Fund balance – beginning                                     |                        | 1,199,909               |                          |                                  |
| Fund balance – ending                                        |                        | <u>\$ 1,170,616</u>     |                          |                                  |

**COLLIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**2003 PERMANENT IMPROVEMENT BOND CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2016**

|                                                              | <u>Prior<br/>Years</u> | <u>Current<br/>Year</u>  | <u>Total to<br/>Date</u> | <u>Project<br/>Authorization</u> |
|--------------------------------------------------------------|------------------------|--------------------------|--------------------------|----------------------------------|
| Revenues:                                                    |                        |                          |                          |                                  |
| Interest                                                     | \$ 3,782,875           | \$ 2,882                 | \$ 3,785,757             | \$ 3,785,757                     |
| Total revenues                                               | <u>3,782,875</u>       | <u>2,882</u>             | <u>3,785,757</u>         | <u>3,785,757</u>                 |
| Expenditures:                                                |                        |                          |                          |                                  |
| Capital outlay:                                              |                        |                          |                          |                                  |
| Adult, juvenile detention, and<br>court facilities           | 79,672,874             | -                        | 79,672,874               | 80,339,297                       |
| Land for park and open space                                 | <u>10,448,799</u>      | <u>5,206</u>             | <u>10,454,005</u>        | <u>10,454,005</u>                |
| Total expenditures                                           | <u>90,121,673</u>      | <u>5,206</u>             | <u>90,126,879</u>        | <u>90,793,302</u>                |
| Excess (deficiency) of revenues<br>over (under) expenditures | ( 86,338,798)          | ( 2,324)                 | ( 86,341,122)            | ( 87,007,545)                    |
| Other financing sources (uses):                              |                        |                          |                          |                                  |
| Debt issuance                                                | 84,637,970             | -                        | 84,637,970               | 84,637,970                       |
| Premium on sale of bonds                                     | <u>2,369,575</u>       | <u>-</u>                 | <u>2,369,575</u>         | <u>2,369,575</u>                 |
| Total other financing<br>sources (uses)                      | <u>87,007,545</u>      | <u>-</u>                 | <u>87,007,545</u>        | <u>87,007,545</u>                |
| Net change in fund<br>balance                                | <u>\$ 668,747</u>      | ( 2,324)                 | <u>\$ 666,423</u>        | <u>\$ -</u>                      |
| Fund balance – beginning                                     |                        | <u>668,747</u>           |                          |                                  |
| Fund balance – ending                                        |                        | <u><u>\$ 666,423</u></u> |                          |                                  |

**COLLIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**2007 PERMANENT IMPROVEMENT BOND CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2016**

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

**COLLIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**1995 ROAD BOND CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2016**

|                                                              | <u>Prior<br/>Years</u> | <u>Current<br/>Year</u> | <u>Total to<br/>Date</u> | <u>Project<br/>Authorization</u> |
|--------------------------------------------------------------|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues:                                                    |                        |                         |                          |                                  |
| Taxes - special assessment                                   | \$ 209,241             | \$ 15,091               | \$ 224,332               | \$ 224,332                       |
| Other local government funds                                 | 862,610                | -                       | 862,610                  | 862,610                          |
| Interest                                                     | 2,042,956              | 695                     | 2,043,651                | 2,043,651                        |
| Miscellaneous                                                | <u>332,049</u>         | <u>-</u>                | <u>332,049</u>           | <u>332,049</u>                   |
| Total revenues                                               | <u>3,446,856</u>       | <u>15,786</u>           | <u>3,462,642</u>         | <u>3,462,642</u>                 |
| Expenditures:                                                |                        |                         |                          |                                  |
| Capital outlay:                                              |                        |                         |                          |                                  |
| Roads, joint state highway,<br>and joint city projects       | <u>50,329,491</u>      | <u>-</u>                | <u>50,329,491</u>        | <u>50,501,124</u>                |
| Total expenditures                                           | <u>50,329,491</u>      | <u>-</u>                | <u>50,329,491</u>        | <u>50,501,124</u>                |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>( 46,882,635)</u>   | <u>15,786</u>           | <u>( 46,866,849)</u>     | <u>( 47,038,482)</u>             |
| Other financing sources (uses):                              |                        |                         |                          |                                  |
| Debt issuance                                                | 45,432,419             | -                       | 45,432,419               | 45,432,419                       |
| Sale of assets                                               | 810,366                | -                       | 810,366                  | 810,366                          |
| Transfers in                                                 | 99,950                 | -                       | 99,950                   | 99,950                           |
| Refund of escrow                                             | <u>695,747</u>         | <u>-</u>                | <u>695,747</u>           | <u>695,747</u>                   |
| Total other financing<br>sources (uses)                      | <u>47,038,482</u>      | <u>-</u>                | <u>47,038,482</u>        | <u>47,038,482</u>                |
| Net change in fund<br>balance                                | <u>\$ 155,847</u>      | <u>15,786</u>           | <u>\$ 171,633</u>        | <u>\$ -</u>                      |
| Fund balance – beginning                                     |                        | <u>155,847</u>          |                          |                                  |
| Fund balance – ending                                        |                        | <u>\$ 171,633</u>       |                          |                                  |

**COLLIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**1999 ROAD BOND CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2016**

|                                                              | <u>Prior<br/>Years</u> | <u>Current<br/>Year</u> | <u>Total to<br/>Date</u> | <u>Project<br/>Authorization</u> |
|--------------------------------------------------------------|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues:                                                    |                        |                         |                          |                                  |
| Other local government funds                                 | \$ 2,304,473           | \$ 194,115              | \$ 2,498,588             | \$ 2,498,588                     |
| Interest                                                     | <u>10,455,657</u>      | <u>12,596</u>           | <u>10,468,253</u>        | <u>10,468,253</u>                |
| Total revenues                                               | <u>12,760,130</u>      | <u>206,711</u>          | <u>12,966,841</u>        | <u>12,966,841</u>                |
| Expenditures:                                                |                        |                         |                          |                                  |
| Capital outlay:                                              |                        |                         |                          |                                  |
| Roads, joint state highway,<br>and joint city projects       | <u>91,073,962</u>      | <u>190,535</u>          | <u>91,264,497</u>        | <u>95,514,925</u>                |
| Total expenditures                                           | <u>91,073,962</u>      | <u>190,535</u>          | <u>91,264,497</u>        | <u>95,514,925</u>                |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>( 78,313,832)</u>   | <u>16,176</u>           | <u>( 78,297,656)</u>     | <u>( 82,548,084)</u>             |
| Other financing sources (uses):                              |                        |                         |                          |                                  |
| Debt issuance                                                | 81,207,526             | -                       | 81,207,526               | 81,207,526                       |
| Transfers in                                                 | <u>1,340,558</u>       | <u>-</u>                | <u>1,340,558</u>         | <u>1,340,558</u>                 |
| Total other financing<br>sources (uses)                      | <u>82,548,084</u>      | <u>-</u>                | <u>82,548,084</u>        | <u>82,548,084</u>                |
| Net change in fund<br>balance                                | <u>\$ 4,234,252</u>    | <u>16,176</u>           | <u>\$ 4,250,428</u>      | <u>\$ -</u>                      |
| Fund balance – beginning                                     |                        | <u>4,234,252</u>        |                          |                                  |
| Fund balance – ending                                        |                        | <u>\$ 4,250,428</u>     |                          |                                  |

**COLLIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**2003 ROAD BOND CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2016**

|                                                              | <u>Prior<br/>Years</u> | <u>Current<br/>Year</u> | <u>Total to<br/>Date</u> | <u>Project<br/>Authorization</u> |
|--------------------------------------------------------------|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues:                                                    |                        |                         |                          |                                  |
| Other local government funds                                 | \$ 1,890,608           | \$ -                    | \$ 1,890,608             | \$ 1,890,608                     |
| Interest                                                     | 12,602,719             | 35,698                  | 12,638,417               | 12,638,417                       |
| Miscellaneous                                                | 35,000                 | -                       | 35,000                   | 35,000                           |
| Total revenues                                               | <u>14,528,327</u>      | <u>35,698</u>           | <u>14,564,025</u>        | <u>14,564,025</u>                |
| Expenditures:                                                |                        |                         |                          |                                  |
| Capital outlay:                                              |                        |                         |                          |                                  |
| Roads, joint state highway,<br>and joint city projects       | <u>147,169,656</u>     | <u>3,836,501</u>        | <u>151,006,157</u>       | <u>156,585,561</u>               |
| Total expenditures                                           | <u>147,169,656</u>     | <u>3,836,501</u>        | <u>151,006,157</u>       | <u>156,585,561</u>               |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>( 132,641,329)</u>  | <u>( 3,800,803)</u>     | <u>( 136,442,132)</u>    | <u>( 142,021,536)</u>            |
| Other financing sources (uses):                              |                        |                         |                          |                                  |
| Debt issuance                                                | 137,988,623            | -                       | 137,988,623              | 137,988,623                      |
| Premium on sale of bonds                                     | 4,018,414              | -                       | 4,018,414                | 4,018,414                        |
| Transfers in                                                 | <u>14,499</u>          | <u>-</u>                | <u>14,499</u>            | <u>14,499</u>                    |
| Total other financing<br>sources (uses)                      | <u>142,021,536</u>     | <u>-</u>                | <u>142,021,536</u>       | <u>142,021,536</u>               |
| Net change in fund<br>balance                                | <u>\$ 9,380,207</u>    | <u>( 3,800,803)</u>     | <u>\$ 5,579,404</u>      | <u>\$ -</u>                      |
| Fund balance – beginning                                     |                        | <u>9,380,207</u>        |                          |                                  |
| Fund balance – ending                                        |                        | <u>\$ 5,579,404</u>     |                          |                                  |

**COLLIN COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**TAX NOTES CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE YEAR ENDED SEPTEMBER 30, 2016**

|                                                                                                          | <u>Prior<br/>Years</u> | <u>Current<br/>Year</u> | <u>Total to<br/>Date</u> | <u>Project<br/>Authorization</u> |
|----------------------------------------------------------------------------------------------------------|------------------------|-------------------------|--------------------------|----------------------------------|
| Revenues:                                                                                                |                        |                         |                          |                                  |
| Other local government funds                                                                             | \$ 1,887,372           | \$ -                    | \$ 1,887,372             | \$ 1,887,372                     |
| Interest                                                                                                 | 3,695,372              | 46,768                  | 3,742,140                | 3,742,140                        |
| Miscellaneous                                                                                            | <u>78,855</u>          | <u>1,400,000</u>        | <u>1,478,855</u>         | <u>1,478,855</u>                 |
| Total revenues                                                                                           | <u>5,661,599</u>       | <u>1,446,768</u>        | <u>7,108,367</u>         | <u>7,108,367</u>                 |
| Expenditures:                                                                                            |                        |                         |                          |                                  |
| Capital outlay:                                                                                          |                        |                         |                          |                                  |
| Computer software, hardware,<br>equipment, vehicles,<br>technology improvements,<br>and related services | <u>43,940,606</u>      | <u>1,130,072</u>        | <u>45,070,678</u>        | <u>55,554,304</u>                |
| Total expenditures                                                                                       | <u>43,940,606</u>      | <u>1,130,072</u>        | <u>45,070,678</u>        | <u>55,554,304</u>                |
| Excess (deficiency) of revenues<br>over (under) expenditures                                             | <u>( 38,279,007)</u>   | <u>316,696</u>          | <u>( 37,962,311)</u>     | <u>( 48,445,937)</u>             |
| Other financing sources (uses):                                                                          |                        |                         |                          |                                  |
| Debt issuance                                                                                            | 48,322,580             | -                       | 48,322,580               | 48,322,580                       |
| Premium on sale of tax notes                                                                             | <u>123,357</u>         | <u>-</u>                | <u>123,357</u>           | <u>123,357</u>                   |
| Transfers in                                                                                             | -                      | -                       | -                        | -                                |
| Total other financing<br>sources (uses)                                                                  | <u>48,445,937</u>      | <u>-</u>                | <u>48,445,937</u>        | <u>48,445,937</u>                |
| Net change in fund<br>balance                                                                            | <u>\$ 10,166,930</u>   | <u>316,696</u>          | <u>\$ 10,483,626</u>     | <u>\$ -</u>                      |
| Fund balance – beginning                                                                                 |                        | <u>10,166,930</u>       |                          |                                  |
| Fund balance – ending                                                                                    |                        | <u>\$ 10,483,626</u>    |                          |                                  |

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## **INTERNAL SERVICE FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

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## **AGENCY FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

| <b><u>SHERIFF</u></b>          | Balance<br>October 1,<br><u>2015</u> | <u>Additions</u>  | <u>Deductions</u> | Balance<br>September 30,<br><u>2016</u> |
|--------------------------------|--------------------------------------|-------------------|-------------------|-----------------------------------------|
| <u>Assets</u>                  |                                      |                   |                   |                                         |
| Cash                           | \$ 17,500                            | \$ 354,040        | \$ 332,845        | \$ 38,695                               |
| Total assets                   | <u>\$ 17,500</u>                     | <u>\$ 354,040</u> | <u>\$ 332,845</u> | <u>\$ 38,695</u>                        |
| <u>Liabilities</u>             |                                      |                   |                   |                                         |
| Due to others/vouchers payable | \$ 17,500                            | \$ 392,735        | \$ 371,540        | \$ 38,695                               |
| Total liabilities              | <u>\$ 17,500</u>                     | <u>\$ 392,735</u> | <u>\$ 371,540</u> | <u>\$ 38,695</u>                        |

### **DISTRICT CLERK - TRUST**

|                                |                     |                     |                      |                     |
|--------------------------------|---------------------|---------------------|----------------------|---------------------|
| <u>Assets</u>                  |                     |                     |                      |                     |
| Cash                           | \$ 4,595,300        | \$ 7,285,207        | \$ 8,601,678         | \$ 3,278,829        |
| Investments                    | 2,642,763           | 1,300,770           | 2,475,346            | 1,468,187           |
| Total assets                   | <u>\$ 7,238,063</u> | <u>\$ 8,585,977</u> | <u>\$ 11,077,024</u> | <u>\$ 4,747,016</u> |
| <u>Liabilities</u>             |                     |                     |                      |                     |
| Due to others/vouchers payable | \$ 7,238,063        | \$ 8,585,977        | \$ 11,077,024        | \$ 4,747,016        |
| Total liabilities              | <u>\$ 7,238,063</u> | <u>\$ 8,585,977</u> | <u>\$ 11,077,024</u> | <u>\$ 4,747,016</u> |

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

### **CONSTABLE, PRECINCT 4**

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

### **DISTRICT ATTORNEY SEIZED FUNDS REGISTRY**

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

## COLLIN COUNTY, TEXAS

### COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

#### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

# COLLIN COUNTY, TEXAS

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

### ALL AGENCY FUNDS, CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

## **STATISTICAL SECTION**

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## **FINANCIAL TRENDS**

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

|                                         | <b>2007</b>       | <b>2008</b>       | <b>2009</b>       | <b>2010</b>       | <b>2011</b>       | <b>2012</b>       | <b>2013</b>       | <b>2014</b>       | <b>2015</b>       | <b>2016</b>       |
|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Governmental activities                 |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Net Investment in                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| capital assets                          | \$ 241,239        | \$ 253,798        | \$ 280,844        | \$ 176,755        | \$ 194,173        | \$ 214,253        | \$ 231,894        | \$ 236,185        | \$ 247,994        | \$ 250,280        |
| Restricted                              | 28,220            | 25,727            | 25,019            | 19,376            | 17,446            | 21,164            | 25,366            | 20,698            | 69,920            | 77,875            |
| Unrestricted                            | <u>145,291</u>    | <u>152,387</u>    | <u>144,905</u>    | <u>205,229</u>    | <u>144,363</u>    | <u>126,451</u>    | <u>115,970</u>    | <u>131,125</u>    | <u>163,968</u>    | <u>187,959</u>    |
| Total governmental                      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| activities net position                 | <u>\$ 414,750</u> | <u>\$ 431,912</u> | <u>\$ 450,768</u> | <u>\$ 401,360</u> | <u>\$ 355,982</u> | <u>\$ 361,868</u> | <u>\$ 373,230</u> | <u>\$ 388,008</u> | <u>\$ 481,882</u> | <u>\$ 516,114</u> |
| Business-type activities <sup>(2)</sup> |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Net investment in                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| capital assets                          | \$ -              | \$ -              | \$ 6,887          | \$ 14,131         | \$ 14,828         | \$ 15,279         | \$ 15,372         | \$ 15,770         | \$ 18,218         | \$ 23,226         |
| Unrestricted                            | <u>-</u>          | <u>-</u>          | <u>( 6,883)</u>   | <u>( 14,117)</u>  | <u>( 14,769)</u>  | <u>( 15,217)</u>  | <u>( 15,308)</u>  | <u>( 15,705)</u>  | <u>( 14,895)</u>  | <u>( 19,836)</u>  |
| Total business-type                     |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| activities net position                 | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ 4</u>       | <u>\$ 14</u>      | <u>\$ 59</u>      | <u>\$ 62</u>      | <u>\$ 64</u>      | <u>\$ 65</u>      | <u>\$ 3,323</u>   | <u>\$ 3,390</u>   |
| Primary government                      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Net investments in                      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| capital assets                          | \$ 241,239        | \$ 253,798        | \$ 287,731        | \$ 190,886        | \$ 209,001        | \$ 229,532        | \$ 247,266        | \$ 251,955        | \$ 266,212        | \$ 273,506        |
| Restricted                              | 28,220            | 25,727            | 25,019            | 19,376            | 17,446            | 21,164            | 25,366            | 20,698            | 69,920            | 77,875            |
| Unrestricted                            | <u>145,291</u>    | <u>152,387</u>    | <u>138,022</u>    | <u>191,112</u>    | <u>129,594</u>    | <u>111,234</u>    | <u>100,662</u>    | <u>115,420</u>    | <u>149,073</u>    | <u>168,123</u>    |
| Total primary government                |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| net position                            | <u>\$ 414,750</u> | <u>\$ 431,912</u> | <u>\$ 450,772</u> | <u>\$ 401,374</u> | <u>\$ 356,041</u> | <u>\$ 361,930</u> | <u>\$ 373,294</u> | <u>\$ 388,073</u> | <u>\$ 485,205</u> | <u>\$ 519,504</u> |

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

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

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

|                                                | 2007              | 2008              | 2009              | 2010              | 2011              | 2012              | 2013              | 2014              | 2015              | 2016              |
|------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenses</b>                                |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| <i>Governmental activities:</i>                |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| General Administration                         | \$ 24,506         | \$ 28,473         | \$ 34,518         | \$ 36,469         | \$ 67,690         | \$ 29,244         | \$ 27,867         | \$ 42,213         | \$ 33,018         | \$ 36,382         |
| Judicial                                       | 14,983            | 16,910            | 17,195            | 17,436            | 14,110            | 16,069            | 16,427            | 16,727            | 16,972            | 19,722            |
| Financial Administration                       | 9,041             | 10,183            | 10,891            | 10,754            | 8,822             | 10,028            | 10,168            | 10,490            | 10,776            | 11,878            |
| Legal                                          | 9,580             | 10,793            | 11,254            | 11,436            | 9,293             | 10,204            | 10,301            | 10,515            | 10,954            | 12,650            |
| Public facilities                              | 18,574            | 17,751            | 18,129            | 16,981            | 17,040            | 18,701            | 21,950            | 25,338            | 19,849            | 20,106            |
| Equipment services                             | 2,223             | 2,558             | 2,320             | 2,485             | 2,495             | 2,859             | 3,236             | 2,855             | 1,896             | 2,539             |
| Public safety                                  | 53,331            | 61,213            | 61,904            | 62,473            | 50,875            | 57,156            | 55,924            | 57,137            | 58,502            | 61,914            |
| Public transportation                          | 9,642             | 35,834            | 25,491            | 87,757            | 70,789            | 45,515            | 42,393            | 37,670            | 40,523            | 48,460            |
| Health and welfare                             | 15,065            | 17,814            | 18,369            | 19,088            | 18,074            | 17,188            | 18,130            | 18,933            | 19,319            | 23,104            |
| Culture and recreation                         | 1,547             | 1,617             | 1,720             | 1,622             | 1,522             | 1,591             | 3,333             | 2,275             | 4,067             | 3,305             |
| Conservation                                   | 320               | 317               | 295               | 293               | 235               | 249               | 246               | 256               | 258               | 239               |
| Debt service, interest and fiscal charges      | 14,639            | 17,618            | 19,267            | 17,079            | 17,589            | 22,193            | 21,847            | 14,406            | 14,243            | 15,626            |
| Total governmental activities expenses         | <u>173,451</u>    | <u>221,081</u>    | <u>221,353</u>    | <u>283,873</u>    | <u>278,534</u>    | <u>230,997</u>    | <u>231,822</u>    | <u>238,815</u>    | <u>230,377</u>    | <u>255,925</u>    |
| <i>Business-type Activities:</i>               |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Public safety                                  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 1,243             | 1,326             |
| Total business-type activities expenses        | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>1,243</u>      | <u>1,326</u>      |
| Total primary government expenses              | <u>\$ 173,451</u> | <u>\$ 221,081</u> | <u>\$ 221,353</u> | <u>\$ 283,873</u> | <u>\$ 278,534</u> | <u>\$ 230,997</u> | <u>\$ 231,822</u> | <u>\$ 238,815</u> | <u>\$ 231,620</u> | <u>\$ 257,251</u> |
| <b>Program Revenues</b>                        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| <i>Governmental activities:</i>                |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Charges for service:                           |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| General Administration                         | \$ 9,575          | \$ 8,383          | \$ 7,440          | \$ 7,174          | \$ 7,339          | \$ 7,934          | \$ 9,189          | \$ 8,254          | \$ 9,919          | \$ 11,252         |
| Judicial                                       | 3,769             | 4,745             | 4,762             | 4,688             | 4,824             | 4,861             | 4,889             | 4,652             | 4,932             | 4,905             |
| Financial Administration                       | 2,709             | 2,832             | 3,075             | 2,850             | 2,800             | 3,023             | 3,075             | 3,564             | 3,414             | 3,213             |
| Legal                                          | 187               | 270               | 256               | 293               | 299               | 280               | 310               | 286               | 281               | 287               |
| Public facilities                              | 64                | 1,382             | 576               | 244               | 268               | -                 | -                 | -                 | -                 | -                 |
| Equipment services                             | -                 | -                 | 1                 | 1                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Public safety                                  | 11,081            | 9,185             | 9,412             | 9,061             | 8,975             | 9,678             | 9,832             | 10,117            | 10,296            | 11,461            |
| Public transportation                          | 12,348            | 17,789            | 15,613            | 13,345            | 13,942            | 14,102            | 15,768            | 16,871            | 17,420            | 19,090            |
| Health and welfare                             | 604               | 1,347             | 1,112             | 602               | 513               | 450               | 311               | 275               | 326               | 183               |
| Culture and Recreation                         | -                 | 82                | 33                | 25                | 24                | 1                 | 1                 | 1                 | 7                 | 6                 |
| Debt service, interest and fiscal charges      | -                 | 631               | 175               | 314               | 516               | -                 | -                 | -                 | -                 | -                 |
| Operating grants and contributions             | 23,593            | 14,239            | 15,967            | 14,337            | 17,903            | 14,516            | 14,384            | 13,926            | 14,582            | 11,270            |
| Capital grants and contributions               | 1,218             | 465               | 1,064             | 631               | 388               | 1,059             | 931               | 522               | 524               | 708               |
| Total governmental activities program revenues | <u>65,148</u>     | <u>61,350</u>     | <u>59,486</u>     | <u>53,565</u>     | <u>57,791</u>     | <u>55,904</u>     | <u>58,690</u>     | <u>58,468</u>     | <u>61,701</u>     | <u>62,375</u>     |

# COLLIN COUNTY, TEXAS

## TABLE 1.2 - CHANGES IN NET POSITION

### LAST TEN FISCAL YEARS (1)

(amounts expressed in thousands)

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

**COLLIN COUNTY, TEXAS**

TABLE 1.3 - FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS (1)

(modified accrual basis of accounting)

(amounts expressed in thousands)

|                                      | 2007*             | 2008*             | 2009*             | 2010*             | 2011              | 2012              | 2013              | 2014              | 2015              | 2016              |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <i>General Fund:</i>                 |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Reserved                             | \$ 10,601         | \$ 5,655          | \$ 8,964          | \$ 3,352          | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Unreserved                           |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Designated                           | 10,583            | 13,126            | 9,336             | 9,422             | -                 | -                 | -                 | -                 | -                 | -                 |
| Undesignated                         | 101,067           | 110,732           | 115,326           | 132,633           | -                 | -                 | -                 | -                 | -                 | -                 |
| Nonspendable                         | -                 | -                 | -                 | -                 | 17,682            | 17,386            | 17,138            | 16,765            | 37,924            | 37,782            |
| Restricted                           | -                 | -                 | -                 | -                 | 3,172             | 4,117             | 5,139             | 5,722             | 5,902             | 7,240             |
| Committed                            | -                 | -                 | -                 | -                 | 27,237            | 25,252            | 15,362            | 20,273            | 74,038            | 75,556            |
| Unassigned                           | -                 | -                 | -                 | -                 | 105,254           | 118,873           | 148,080           | 153,882           | 106,759           | 129,761           |
| Total general fund                   | <u>122,251</u>    | <u>129,513</u>    | <u>133,626</u>    | <u>145,407</u>    | <u>153,345</u>    | <u>165,628</u>    | <u>185,719</u>    | <u>196,642</u>    | <u>224,623</u>    | <u>250,339</u>    |
| <i>All Other Governmental Funds:</i> |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Reserved                             | 216,664           | 228,303           | 237,162           | 193,856           | -                 | -                 | -                 | -                 | -                 | -                 |
| Unreserved                           |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Designated                           |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Special revenue funds                | 1,089             | 1,438             | 1,499             | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Undesignated                         |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Special revenue funds                | 17,656            | 15,184            | 18,574            | 18,877            | -                 | -                 | -                 | -                 | -                 | -                 |
| Nonspendable                         | -                 | -                 | -                 | -                 | 4,132             | 3,795             | 3,405             | 4,043             | 4,516             | 4,509             |
| Restricted                           | -                 | -                 | -                 | -                 | 139,487           | 162,273           | 175,189           | 197,452           | 236,286           | 250,853           |
| Committed                            | -                 | -                 | -                 | -                 | 9,300             | 8,437             | 8,486             | 7,703             | -                 | -                 |
| Total all other governmental funds   | <u>\$ 235,409</u> | <u>\$ 244,925</u> | <u>\$ 257,235</u> | <u>\$ 212,733</u> | <u>\$ 152,919</u> | <u>\$ 174,505</u> | <u>\$ 187,080</u> | <u>\$ 209,198</u> | <u>\$ 240,802</u> | <u>\$ 255,362</u> |

# COLLIN COUNTY, TEXAS

TABLE 1.4 - CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(amounts expressed in thousands)

|                                                 | 2007           | 2008           | 2009           | 2010           | 2011           | 2012           | 2013           | 2014           | 2015           | 2016           |
|-------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                                 |                |                |                |                |                |                |                |                |                |                |
| Taxes                                           | \$ 154,670     | \$ 171,078     | \$ 174,870     | \$ 175,494     | \$ 171,402     | \$ 175,442     | \$ 180,510     | \$ 189,520     | \$ 205,344     | \$ 219,544     |
| Licenses and permits                            | 26,831         | 25,819         | 24,894         | 23,353         | 316            | 284            | 382            | 460            | 536            | 630            |
| Federal and State funds                         | 11,831         | 13,692         | 16,004         | 15,469         | 18,631         | 15,696         | 14,381         | 13,544         | 16,093         | 13,386         |
| Fees and Charges for services                   | 7,602          | 8,789          | 8,879          | 8,998          | 33,327         | 35,756         | 38,858         | 39,407         | 41,937         | 44,525         |
| Fines and forfeitures                           | 4,415          | 5,143          | 4,570          | 3,879          | 3,898          | 4,102          | 4,322          | 4,149          | 3,867          | 3,541          |
| Other local government funds                    | -              | -              | 407            | -              | 64             | 172            | 173            | 1,538          | 101            | 227            |
| Rental revenues                                 | -              | -              | 1,145          | 1,153          | 1,334          | 1,365          | 1,350          | 1,487          | 1,383          | 1,401          |
| Investment earnings                             | 21,591         | 15,253         | 7,268          | 4,028          | 3,540          | 2,250          | 1,321          | 1,655          | 1,962          | 3,022          |
| Miscellaneous                                   | 1,422          | 2,696          | 2,089          | 1,356          | 1,319          | 1,267          | 1,899          | 1,583          | 725            | 2,181          |
| Total Revenues                                  | <u>228,362</u> | <u>242,470</u> | <u>240,126</u> | <u>233,730</u> | <u>233,831</u> | <u>236,334</u> | <u>243,196</u> | <u>253,343</u> | <u>271,948</u> | <u>288,457</u> |
| <b>Expenditures</b>                             |                |                |                |                |                |                |                |                |                |                |
| General administration                          | 20,389         | 21,728         | 25,055         | 29,859         | 64,567         | 26,146         | 24,785         | 38,785         | 29,357         | 32,667         |
| Judicial                                        | 15,407         | 15,692         | 15,922         | 16,273         | 16,305         | 15,866         | 16,287         | 16,715         | 17,404         | 19,385         |
| Financial administration                        | 9,325          | 9,512          | 9,977          | 9,970          | 10,094         | 9,774          | 9,906          | 10,302         | 10,916         | 11,729         |
| Legal                                           | 9,808          | 10,005         | 10,529         | 10,906         | 10,652         | 10,093         | 10,189         | 10,524         | 11,241         | 12,420         |
| Public facilities                               | 9,762          | 10,902         | 10,520         | 10,048         | 10,506         | 10,605         | 10,692         | 10,907         | 10,459         | 10,743         |
| Equipment services                              | 2,061          | 2,271          | 1,929          | 1,941          | 2,095          | 2,218          | 2,639          | 2,218          | 1,665          | 1,621          |
| Public safety                                   | 54,372         | 55,786         | 56,825         | 58,576         | 58,422         | 56,090         | 55,454         | 56,636         | 59,219         | 60,438         |
| Public transportation                           | 15,676         | 17,302         | 21,469         | 15,661         | 19,019         | 15,499         | 18,647         | 15,853         | 19,516         | 16,037         |
| Health and welfare                              | 14,823         | 17,302         | 17,878         | 18,569         | 18,490         | 16,926         | 17,756         | 19,024         | 19,416         | 22,999         |
| Culture and recreation                          | 1,025          | 1,027          | 1,098          | 1,042          | 1,032          | 1,034          | 842            | 937            | 835            | 940            |
| Conservation                                    | 330            | 296            | 285            | 277            | 278            | 246            | 244            | 257            | 263            | 236            |
| Capital Outlay                                  | 50,708         | 73,878         | 51,139         | 49,710         | 61,633         | 35,190         | 31,165         | 24,569         | 32,677         | 40,488         |
| Debt service                                    |                |                |                |                |                |                |                |                |                |                |
| Principal                                       | 17,755         | 21,560         | 28,586         | 25,590         | 26,685         | 26,050         | 28,035         | 27,165         | 29,490         | 35,840         |
| Interest                                        | 15,739         | 18,062         | 18,390         | 18,266         | 16,683         | 16,107         | 16,803         | 16,196         | 16,223         | 16,413         |
| Bond issuance costs                             | 635            | 253            | 373            | ( 20)          | 307            | 349            | 339            | 226            | 272            | 251            |
| Advance refunding Escrow                        | -              | -              | 1,428          | -              | 1,941          | 4,678          | 4,181          | 283            | 20             | 1,466          |
| Total Expenditures                              | <u>237,815</u> | <u>275,576</u> | <u>271,403</u> | <u>266,668</u> | <u>318,709</u> | <u>246,871</u> | <u>247,964</u> | <u>250,597</u> | <u>258,973</u> | <u>283,673</u> |
| Excess of revenues over<br>(under) expenditures | ( 9,453)       | ( 33,106)      | ( 31,277)      | ( 32,938)      | ( 84,878)      | ( 10,537)      | ( 4,768)       | 2,746          | 12,975         | 4,784          |

(continued)

# COLLIN COUNTY, TEXAS

TABLE 1.4 - CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(amounts expressed in thousands)

|                                                            | 2007             | 2008             | 2009             | 2010                | 2011                | 2012             | 2013             | 2014             | 2015             | 2016             |
|------------------------------------------------------------|------------------|------------------|------------------|---------------------|---------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Other Financing Sources (Uses)</b>                      |                  |                  |                  |                     |                     |                  |                  |                  |                  |                  |
| Bonds issued                                               | 65,565           | 57,715           | 67,465           | -                   | 53,520              | 71,535           | 74,185           | 48,425           | 70,750           | 55,870           |
| Bond issuance costs                                        | -                | -                | ( 373)           | -                   | -                   | -                | -                | -                | -                | -                |
| Payments to escrow agent                                   | ( 17,348)        | ( 10,280)        | ( 23,565)        | -                   | ( 23,060)           | ( 39,855)        | ( 46,010)        | ( 23,200)        | ( 29,875)        | ( 27,235)        |
| Other refunding payments                                   | -                | -                | ( 1,428)         | -                   | -                   | -                | -                | -                | -                | -                |
| Premium (discount) on<br>sale of bonds                     | 2,676            | 557              | 2,142            | -                   | 2,419               | 12,407           | 5,477            | 4,493            | 5,228            | 6,185            |
| Capitalized Contribution                                   | 2,834            | -                | -                | -                   | -                   | -                | -                | -                | -                | -                |
| Sale of capital assets                                     | 712              | 572              | 141              | 164                 | 113                 | 318              | 3,782            | 577              | 507              | 673              |
| Transfers in                                               | 8,357            | 20,116           | 36,990           | 9,310               | 1,205               | 445              | 618              | 728              | 496              | 656              |
| Transfers out                                              | ( 8,357)         | ( 20,116)        | ( 35,473)        | ( 9,263)            | ( 1,195)            | ( 443)           | ( 618)           | ( 728)           | ( 496)           | ( 656)           |
| Total other financing<br>sources (uses)                    | <u>54,439</u>    | <u>48,564</u>    | <u>46,306</u>    | <u>211</u>          | <u>33,002</u>       | <u>44,407</u>    | <u>37,434</u>    | <u>30,295</u>    | <u>46,610</u>    | <u>35,493</u>    |
| Extraordinary item - proceeds<br>from punitive damages     | <u>-</u>         | <u>1,320</u>     | <u>-</u>         | <u>-</u>            | <u>-</u>            | <u>-</u>         | <u>-</u>         | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| Net change in fund balances                                | <u>\$ 44,986</u> | <u>\$ 16,778</u> | <u>\$ 15,029</u> | <u>\$ ( 32,727)</u> | <u>\$ ( 51,876)</u> | <u>\$ 33,870</u> | <u>\$ 32,666</u> | <u>\$ 33,041</u> | <u>\$ 59,585</u> | <u>\$ 40,277</u> |
| Debt Service as a percentage<br>of noncapital expenditures | 18.20%           | 18.46%           | 21.30%           | 18.24%              | 15.97%              | 18.96%           | 19.21%           | 18.47%           | 19.43%           | 20.10%           |

# **REVENUE CAPACITY**

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## COLLIN COUNTY, TEXAS

TABLE 2.1 - ESTIMATED MARKET VALUE AND ASSESSED TAXABLE VALUE OF PROPERTY  
LAST TEN FISCAL YEARS  
(Amounts expressed in thousands)

| Fiscal<br>Year | Estimated Market Value |                  |                      |                                                      |                                    | Total<br>Direct<br>Tax Rate | Total Taxable<br>Assessed<br>Value | Ratio of<br>Assessed to<br>Estimated<br>Actual Value |
|----------------|------------------------|------------------|----------------------|------------------------------------------------------|------------------------------------|-----------------------------|------------------------------------|------------------------------------------------------|
|                | Land                   | City<br>Property | Personal<br>Property | Telegraph,<br>Telephone,<br>Pipe Lines,<br>Railroads | Total Estimated<br>Market<br>Value |                             |                                    |                                                      |
| 2007           | \$ 9,049,440           | \$ 61,702,163    | \$ 6,366,060         | \$ 1,125,090                                         | \$ 78,242,753                      | 0.2450                      | \$ 68,657,179                      | 87.75%                                               |
| 2008           | 9,695,904              | 66,354,782       | 6,651,770            | 1,147,176                                            | 83,849,632                         | 0.2450                      | 71,722,229                         | 85.54%                                               |
| 2009           | 8,825,306              | 66,273,585       | 5,983,838            | 1,057,334                                            | 82,140,063                         | 0.2425                      | 70,717,823                         | 86.09%                                               |
| 2010           | 8,248,766              | 66,968,360       | 5,679,387            | 1,134,592                                            | 82,031,105                         | 0.2400                      | 70,754,686                         | 86.25%                                               |
| 2011           | 7,983,632              | 68,281,616       | 6,375,337            | 1,128,258                                            | 83,768,843                         | 0.2400                      | 72,462,519                         | 86.50%                                               |
| 2012           | 7,944,762              | 69,805,761       | 6,688,508            | 1,163,062                                            | 85,602,092                         | 0.2400                      | 76,803,859                         | 89.72%                                               |
| 2013           | 7,191,586              | 74,789,159       | 7,168,208            | 1,182,787                                            | 90,331,741                         | 0.2375                      | 79,238,767                         | 87.72%                                               |
| 2014           | 7,777,835              | 82,546,359       | 7,435,466            | 1,338,257                                            | 99,097,917                         | 0.2350                      | 86,871,451                         | 87.66%                                               |
| 2015           | 8,216,239              | 92,922,808       | 7,873,733            | 1,387,774                                            | 110,400,555                        | 0.2250                      | 96,807,570                         | 87.69%                                               |
| 2016           | 8,640,176              | 105,893,191      | 8,802,125            | 1,328,248                                            | 124,663,742                        | 0.2084                      | 109,041,422                        | 87.47%                                               |

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

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

# COLLIN COUNTY, TEXAS

TABLE 2.2 - PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

(PER \$100 OF ASSESSED VALUE)

LAST TEN FISCAL YEARS

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

(continued)

# COLLIN COUNTY, TEXAS

TABLE 2.2 - PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

(PER \$100 OF ASSESSED VALUE)

LAST TEN FISCAL YEARS

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

Source: Central Appraisal District

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

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

# COLLIN COUNTY, TEXAS

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

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

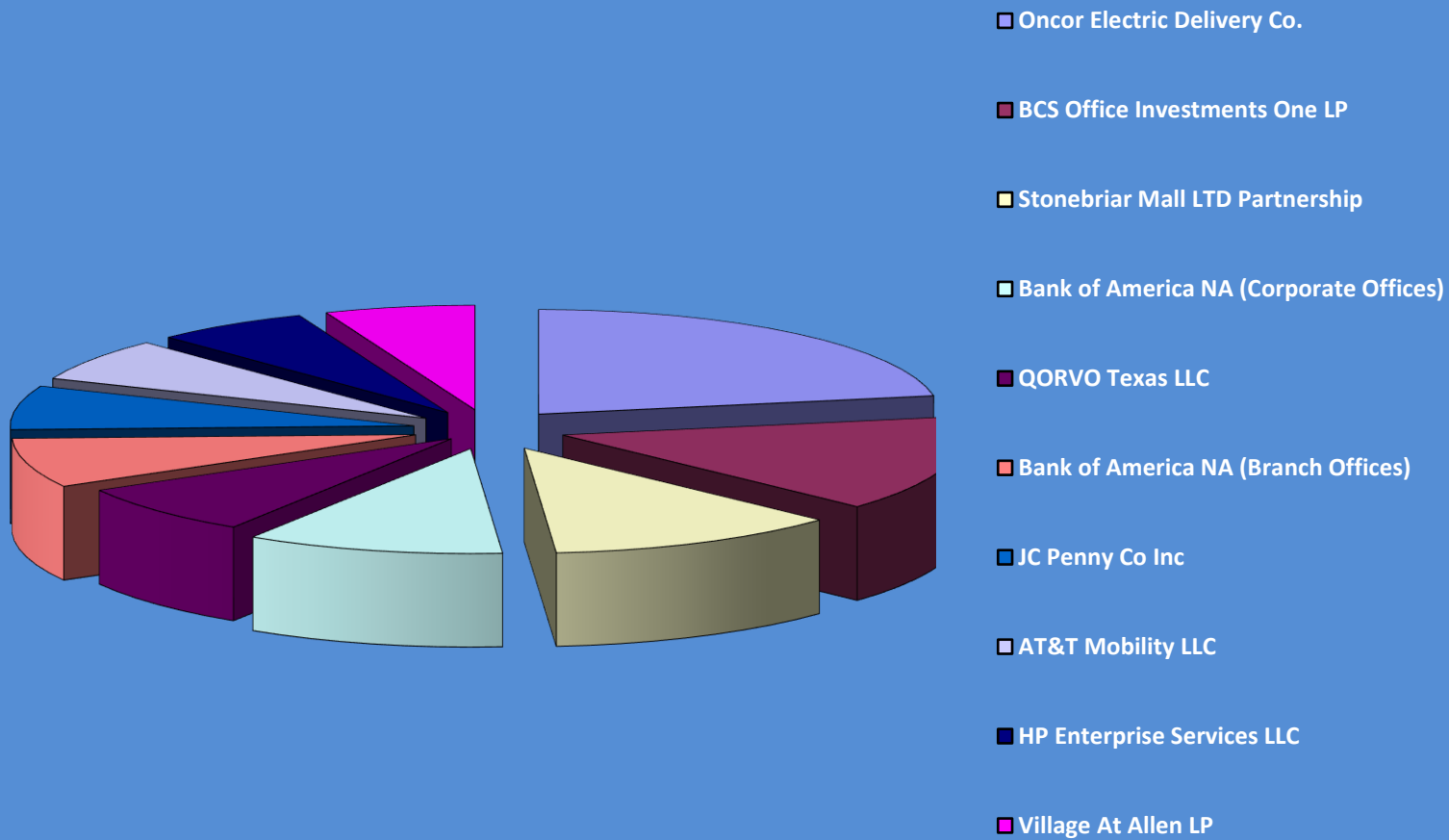
**COLLIN COUNTY, TEXAS**  
**TABLE 2.3 - PRINCIPAL TAXPAYERS**  
**CURRENT YEAR AND TEN YEARS AGO**  
(amounts expressed in thousands)

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

Source: Tax Rolls

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

## PRINCIPAL TAXPAYERS 2016



**COLLIN COUNTY, TEXAS**  
**TABLE 2.4 - PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
(Amounts expressed in thousands)

| Fiscal<br>Year | Taxes<br>Levied for<br>the Fiscal<br>Year<br>Original<br>Levy (1) | Collected within the Fiscal Year of the<br>Levy |                                                                     |                             | Adjustments<br>to Original<br>Levy in<br>Subsequent<br>Years (2) | Total<br>Adjusted<br>Levy | Collections<br>in<br>Subsequent<br>Years | Total Collections to<br>Date |                                 | Outstanding<br>Delinquent<br>Taxes Sep 30,<br>2016 | Pct. Of<br>Delinquent<br>Taxes to<br>Total<br>Adjusted<br>Levy |
|----------------|-------------------------------------------------------------------|-------------------------------------------------|---------------------------------------------------------------------|-----------------------------|------------------------------------------------------------------|---------------------------|------------------------------------------|------------------------------|---------------------------------|----------------------------------------------------|----------------------------------------------------------------|
|                |                                                                   | Amount                                          | Due to<br>Overpayment<br>of taxes and<br>to losses of<br>exemptions | Pct. Of<br>Original<br>Levy |                                                                  |                           |                                          | Amount                       | Pct. Of<br>Adjusted<br>Levy (3) |                                                    |                                                                |
| 2007           | \$ 151,568                                                        | \$ 151,364                                      | —                                                                   | 99.87%                      | 1,498                                                            | \$ 153,066                | \$ 10                                    | \$ 151,374                   | 98.89%                          | \$ 148                                             | 0.10%                                                          |
| 2008           | 167,814                                                           | 167,814                                         | 16                                                                  | 100.00%                     | 1,630                                                            | 169,444                   | 23                                       | 167,837                      | 99.05%                          | 173                                                | 0.10%                                                          |
| 2009           | 169,873                                                           | 169,873                                         | 2,562                                                               | 100.00%                     | 4,325                                                            | 174,198                   | 76                                       | 169,948                      | 97.56%                          | 268                                                | 0.15%                                                          |
| 2010           | 171,194                                                           | 171,194                                         | 1,780                                                               | 100.00%                     | 3,370                                                            | 174,564                   | 369                                      | 171,563                      | 98.28%                          | 317                                                | 0.18%                                                          |
| 2011           | 169,597                                                           | 169,260                                         | —                                                                   | 99.80%                      | 884                                                              | 170,481                   | 406                                      | 169,666                      | 99.52%                          | 333                                                | 0.20%                                                          |
| 2012           | 170,579                                                           | 170,579                                         | 1,878                                                               | 100.00%                     | 2,731                                                            | 173,310                   | 351                                      | 170,930                      | 98.63%                          | 399                                                | 0.23%                                                          |
| 2013           | 176,489                                                           | 176,489                                         | 1,173                                                               | 100.00%                     | 1,809                                                            | 178,298                   | 381                                      | 176,870                      | 99.20%                          | 636                                                | 0.36%                                                          |
| 2014           | 185,623                                                           | 185,623                                         | 1,253                                                               | 100.00%                     | 2,055                                                            | 187,678                   | 530                                      | 188,202                      | 100.28%                         | 802                                                | 0.43%                                                          |
| 2015           | 200,571                                                           | 200,571                                         | 942                                                                 | 100.00%                     | 1,870                                                            | 202,441                   | -                                        | 203,681                      | 100.61%                         | 928                                                | 0.46%                                                          |
| 2016           | 212,130                                                           | 212,130                                         | 2,916                                                               | 100.00%                     | 3,613                                                            | 215,743                   | -                                        | 218,301                      | 101.19%                         | 697                                                | 0.32%                                                          |
|                |                                                                   |                                                 |                                                                     |                             |                                                                  |                           |                                          |                              |                                 | <u>\$ 4,701</u>                                    |                                                                |

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

# **DEBT CAPACITY**

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# COLLIN COUNTY, TEXAS

TABLE 3.1 - RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

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

| Fiscal<br>Year | Governmental Activities        |           |                   |                  | Total Primary<br>Government | Percentage of<br>Personal<br>Income* | Per<br>Capita* |
|----------------|--------------------------------|-----------|-------------------|------------------|-----------------------------|--------------------------------------|----------------|
|                | General<br>Obligation<br>Bonds | Tax Notes | Capital<br>Leases | Loans<br>Payable |                             |                                      |                |
| 2007           | \$ 343,280                     | \$ 20,830 | \$ 14             | \$ 4,096         | \$ 368,220                  | 1.22%                                | \$ 508         |
| 2008           | 372,925                        | 17,060    | -                 | 4,096            | 394,081                     | 1.20%                                | 527            |
| 2009           | 396,245                        | 13,150    | -                 | -                | 409,395                     | 1.17%                                | 536            |
| 2010           | 374,710                        | 9,095     | -                 | -                | 383,805                     | 1.05%                                | 485            |
| 2011           | 382,690                        | 4,890     | -                 | -                | 387,580                     | 1.07%                                | 483            |
| 2012           | 390,720                        | 2,490     | -                 | -                | 393,210                     | 0.92%                                | 484            |
| 2013           | 393,350                        | 2,498     | -                 | -                | 395,848                     | 0.85%                                | 474            |
| 2014           | 391,410                        | -         | -                 | -                | 391,410                     | 0.82%                                | 458            |
| 2015           | 402,795                        | -         | -                 | -                | 402,795                     | 0.77%                                | 455            |
| 2016           | 395,590                        | -         | -                 | -                | 395,590                     | 0.73%                                | 433            |

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

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

**COLLIN COUNTY, TEXAS**  
**TABLE 3.2 - RATIO OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
(amounts expressed in thousands, except for per capita amount)

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

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

## COLLIN COUNTY, TEXAS

TABLE 3.3 - DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF SEPTEMBER 30, 2016  
(amounts expressed in thousands)

| <u>Governmental Unit</u>                | <u>Debt<br/>Outstanding</u> | <u>Estimated<br/>Percentage<br/>Applicable*</u> | <u>Estimated<br/>Share of<br/>Overlapping<br/>Debt</u> |
|-----------------------------------------|-----------------------------|-------------------------------------------------|--------------------------------------------------------|
| Debt repaid with property taxes: County | \$ 395,590                  | 100%                                            | \$ <u>395,590</u>                                      |
| Total direct and overlapping debt       |                             |                                                 | \$ <u><u>395,590</u></u>                               |

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

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

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

**COLLIN COUNTY, TEXAS**  
**TABLE 3.4 - LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
(amounts expressed in thousands)

|                                                                                                         | 2007                 | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 | 2014                 | 2015                 | 2016                 |
|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Debt Limit                                                                                              | \$ 17,164,295        | \$ 17,930,557        | \$ 17,679,456        | \$ 17,688,672        | \$ 18,115,630        | \$ 19,200,965        | \$ 19,809,692        | \$ 21,717,863        | \$ 24,201,893        | \$ 27,260,356        |
| Total net debt applicable to limit                                                                      | <u>354,923</u>       | <u>382,274</u>       | <u>401,848</u>       | <u>379,378</u>       | <u>385,767</u>       | <u>387,031</u>       | <u>383,392</u>       | <u>379,552</u>       | <u>414,895</u>       | <u>375,918</u>       |
| Legal debt margin                                                                                       | <u>\$ 16,809,372</u> | <u>\$ 17,548,283</u> | <u>\$ 17,277,608</u> | <u>\$ 17,309,294</u> | <u>\$ 17,729,863</u> | <u>\$ 18,813,934</u> | <u>\$ 19,426,300</u> | <u>\$ 21,338,311</u> | <u>\$ 23,786,998</u> | <u>\$ 26,884,438</u> |
| Total net debt applicable to the limit as percent of debt limit.                                        | 2.07%                | 2.13%                | 2.27%                | 2.14%                | 2.13%                | 2.02%                | 1.94%                | 1.75%                | 1.71%                | 1.38%                |
| Assessed value of real property of real property (Article 3, Section 52,                                |                      |                      |                      |                      |                      |                      |                      |                      |                      | \$ 109,041,422       |
|                                                                                                         |                      |                      |                      |                      |                      |                      |                      |                      |                      | \$ 27,260,356        |
| Amount of debt applicable to debt limit:                                                                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Total gross bonded debt                                                                                 |                      |                      |                      |                      |                      |                      |                      |                      |                      | \$ 395,590           |
| Less amount available in debt service to retire general obligation bonds and certificates of obligation |                      |                      |                      |                      |                      |                      |                      |                      |                      | <u>18,983</u>        |
| Total amount of net debt applicable to debt limit                                                       |                      |                      |                      |                      |                      |                      |                      |                      |                      | <u>375,918</u>       |
| Legal debt margin                                                                                       |                      |                      |                      |                      |                      |                      |                      |                      |                      | <u>\$ 26,884,438</u> |

# **DEMOGRAPHIC AND ECONOMIC INFORMATION**

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## COLLIN COUNTY, TEXAS

TABLE 4.1 - DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS

| <b>Fiscal Year</b> | <b>Population</b> | <b>Personal Income<br/>(amounts expressed in<br/>thousands)</b> | <b>Per Capita<br/>Personal<br/>Income</b> | <b>Median<br/>Age</b> | <b>Unemployment<br/>Rate</b> |
|--------------------|-------------------|-----------------------------------------------------------------|-------------------------------------------|-----------------------|------------------------------|
| 2007               | 724,900           | \$ 30,217,445                                                   | \$ 41,685                                 | 33.7                  | 3.90%                        |
| 2008               | 748,050           | 32,870,783                                                      | 43,942                                    | 36.7                  | 5.50%                        |
| 2009               | 764,500           | 35,115,568                                                      | 45,933                                    | 34.5                  | 7.80%                        |
| 2010               | 791,631           | 36,447,393                                                      | 46,041                                    | 34.6                  | 7.20%                        |
| 2011               | 801,740           | 36,323,016                                                      | 45,305                                    | 34.8                  | 7.60%                        |
| 2012               | 813,133           | 42,576,156                                                      | 52,361                                    | 35.1                  | 5.70%                        |
| 2013               | 834,642           | 46,837,453                                                      | 56,117                                    | 35.7                  | 5.50%                        |
| 2014               | 854,778           | 47,457,632                                                      | 55,520                                    | 35.7                  | 4.60%                        |
| 2015               | 885,241           | 52,358,740                                                      | 59,146                                    | 35.9                  | 3.50%                        |
| 2016               | 914,127           | 54,420,090                                                      | 59,532                                    | *                     | 3.80%                        |

Source: Texas Workforce Commission & Bureau of Economic Analysis

\* Unavailable

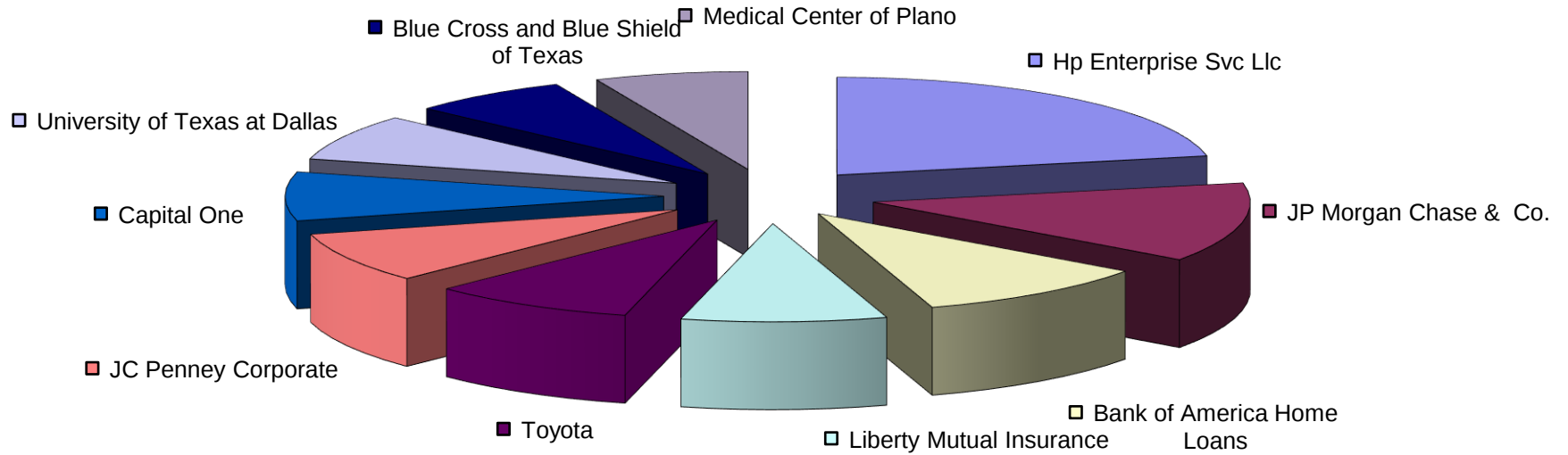
**COLLIN COUNTY, TEXAS**  
**TABLE 4.2 - PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND TEN YEARS AGO**  
(amounts expressed in thousands)

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

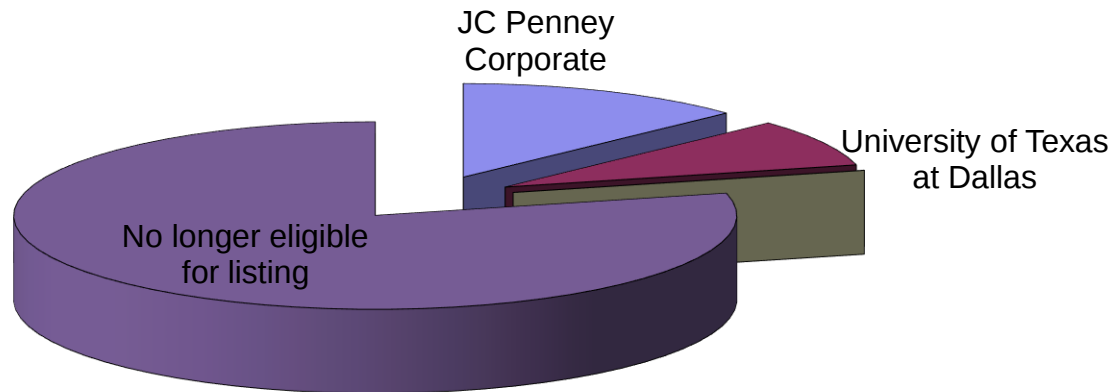
Source: North Central Texas Council of Governments

(1) Texas A&M University

## Principal Employers 2016



## Principal Employers 2007



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## **OPERATING INFORMATION**

# **COLLIN COUNTY, TEXAS**

**\*TABLE 5.1 - COUNTY EMPLOYEES BY FUNCTION\***

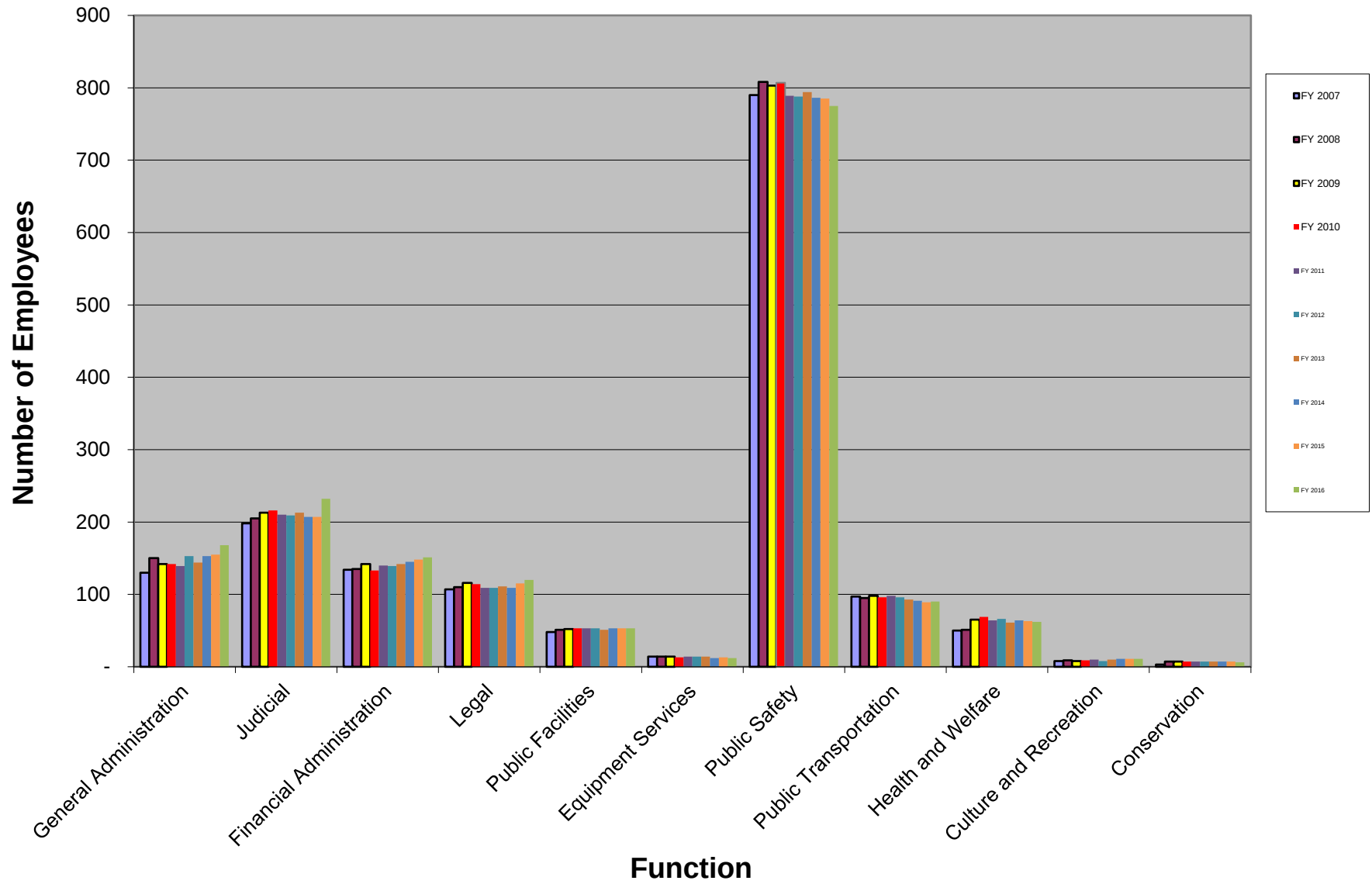
**LAST TEN FISCAL YEARS**

**SEPTEMBER 30, 2016**

| Function                 | 2007         | 2008         | 2009         | 2010         | 2011         | 2012         | 2013         | 2014         | 2015         | 2016         |
|--------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Administration   | 130          | 150          | 142          | 142          | 139          | 153          | 144          | 153          | 155          | 168          |
| Judicial                 | 198          | 205          | 213          | 216          | 210          | 209          | 213          | 207          | 207          | 232          |
| Financial Administration | 134          | 135          | 142          | 133          | 140          | 139          | 142          | 145          | 148          | 151          |
| Legal                    | 107          | 110          | 116          | 114          | 109          | 109          | 111          | 109          | 115          | 120          |
| Public Facilities        | 48           | 51           | 52           | 53           | 53           | 53           | 51           | 53           | 53           | 53           |
| Equipment Services       | 14           | 14           | 14           | 13           | 14           | 14           | 14           | 12           | 13           | 12           |
| Public Safety            | 790          | 808          | 803          | 807          | 789          | 788          | 794          | 786          | 785          | 775          |
| Public Transportation    | 97           | 95           | 98           | 96           | 98           | 96           | 93           | 91           | 89           | 90           |
| Health and Welfare       | 50           | 51           | 65           | 69           | 64           | 66           | 61           | 64           | 63           | 62           |
| Culture and Recreation   | 8            | 9            | 8            | 9            | 10           | 8            | 10           | 11           | 11           | 11           |
| Conservation             | 3            | 7            | 7            | 7            | 7            | 7            | 7            | 7            | 7            | 6            |
| Total County Employees   | <u>1,579</u> | <u>1,635</u> | <u>1,660</u> | <u>1,659</u> | <u>1,633</u> | <u>1,642</u> | <u>1,640</u> | <u>1,638</u> | <u>1,646</u> | <u>1,680</u> |

\* Source - County Human Resources Management System - Position Budget

# County Employees by Function



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

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

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

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

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

**COLLIN COUNTY, TEXAS**  
**TABLE 5.3 - CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM\***  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2016**

| <b>Function/Program</b>                        | <b>2007</b> | <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>2015</b> | <b>2016</b> |
|------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>General Administration</b>                  |             |             |             |             |             |             |             |             |             |             |
| Number of voting machines                      | 1,010       | 1,420       | 1,420       | 1,420       | 1,420       | 1,420       | 1,420       | 1,420       | 1,420       | 986         |
| <b>Financial Administration</b>                |             |             |             |             |             |             |             |             |             |             |
| Formax folder system                           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| <b>Public Facilities</b>                       |             |             |             |             |             |             |             |             |             |             |
| Number of county facilities                    | 36          | 37          | 37          | 31          | 31          | 31          | 30          | 30          | 30          | 30          |
| <b>Equipment Services</b>                      |             |             |             |             |             |             |             |             |             |             |
| Number of vehicles in county fleet             | 332         | 324         | 328         | 332         | 322         | 325         | 349         | 366         | 333         | 329         |
| <b>Public Safety</b>                           |             |             |             |             |             |             |             |             |             |             |
| Number of patrol units                         | 15          | 14          | 14          | 16          | 16          | 15          | 19          | 28          | 28          | 27          |
| Number of illegal dumping surveillance cameras | 5           | 5           | 5           | 5           | 5           | 6           | 3           | 6           | 6           | 6           |
| <b>Public Transportation</b>                   |             |             |             |             |             |             |             |             |             |             |
| Miles of county asphalt roads                  | 470         | 518         | 564         | 601         | 610         | 625         | 670         | 686         | 679         | 647         |
| Number of county bridges maintained            | 90          | 90          | 90          | 90          | 90          | 100         | 106         | 108         | 109         | 107         |
| <b>Health and Welfare</b>                      |             |             |             |             |             |             |             |             |             |             |
| Number of medical tables                       | 3           | 11          | 11          | 11          | 10          | 13          | 12          | 12          | 12          | 12          |
| <b>Culture and Recreation</b>                  |             |             |             |             |             |             |             |             |             |             |
| Acres of open space                            | 672         | 672         | 672         | 672         | 672         | 672         | 672         | 672         | 672         | 672         |

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

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