

Collin County Going the Extra Mile (GEM) Recognition Form

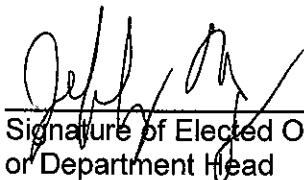
GOVERNMENTAL FUND
COUNTY AUDITOR

Honoree's Name:	Robert Arruejo
Honoree's Job Title:	Accountant/Auditor
Department:	County Auditor
Years of Service with County:	10 years, 9 months

Why the Honoree is receiving a GEM Award including dates:

For Fiscal Year beginning October 1, 2010, the financial reporting for Collin County changed due to a change in Governmental Accounting Standards. The Standard Board issued GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions, which became effective for governmental reporting entities during the FY 2011 reporting period. This was a major re-write of the reporting of fund balance, with increases in categories and how each was defined. We do our reporting directly out of our General Ledger, which required Robert to re-code all of the financial statements prepared for our monthly and annual financial reporting. This work was completed early and allowed us to ensure our audited financial statements were accurate and correct.
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Approved by elected official or department head on the 14th day of June, 2012.



Signature of Elected Official
or Department Head

Jeff May, County Auditor

Printed Name